



Customs Tariff

2023/2024



Based on Harmonized System Seventh edition (2022)

Government of Nepal
Ministry of Finance
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(for office use only)

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Foreword

Nepal has incorporated seventh version of Harmonized Commodity Description and Coding System since May 2022 as approved by the World Customs Organization. This "Customs Tariff 2023/24" has been published incorporating changes/revisions in customs rate and other related provisions to be applied in the exportation and importation of goods for the Fiscal Year 2023/24.

Commodity Classification is one of the most important functions of the Customs Administration. The proper classification of commodities contributes to accurate revenue collection and also provides reliable and accurate statistics to be used in national and international trade policy. I believe this book will contribute to trade facilitation as well.

This book contains Schedule 1, 2 & 3 of the Finance Act, 2023 laying out import Customs Duty Rate for goods to be imported, Export Customs Duty Rate for goods to be exported & Road Construction fee for the import of passenger and cargo vehicle respectively.

This book has been published for official use and utmost care has been taken to avoid errors and omissions in the book. However, in case of omissions due to human error, provisions laid out by Finance Act, 2023 shall prevail.

Any constructive suggestions regarding further amendments and improvements shall be highly appreciated.

I would like to thank the dedicated staffs of the Department of Customs for their round the clock effort to give the book its shape.

September, 2023



(Shovakanta Poudel)
Director General

General rules for the interpretation of the harmonized system

Classification of goods in the nomenclature shall be governed by the following principles:

RULE 1

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

RULE 2

- (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

RULE 3

When by application of Rule 2 (b) or for any other reason, goods are *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as

equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable
- (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration

RULE 4

Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

RULE 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

RULE 6

For legal purposes, the classification of goods in the Sub-headings of a heading shall be determined according to the terms of those Sub-headings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only Sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ABBREVIATIONS AND SYMBOLS

AC	alternating current	kW	kilowatt(s)
ASTM	American Society for Testing Materials	ltr	litre(s)
Bq	becquerel	mtr	metre(s)
°C	degree(s) Celsius	<i>m-</i>	meta-
cc	cubic centimetre(s)	m ²	square metre(s)
cg	centigram(s)	M ³	Cubic meter
cm	centimetre(s)	μCi	microcurie
cm ²	square centimetre(s)	mm	millimeter
cm ³	cubic centimetre(s)	mN	millinewton(s)
cN	centinewton(s)	Mpa	megapascal(s)
DC	direct current	mtr	miter
ft ²	square feet	mwh	mega watt hour
g	gram(s)	N	newton(s)
gro	gross	Nos	Number
Gy	gray	<i>o-</i>	ortho-
Hz	hertz	<i>p-</i>	para-
IR	infra-red	<i>pkt</i>	packet
kcal	kilocalorie(s)	RAD	radiation absorbed dose
kg	kilogram(s)	Stk	Stick
kgf	kilogram force	t	tonne(s)
kl	kiloliter	UV	ultra-violet
kN	kilonewton(s)	V	volt(s)
kPa	kilopascal(s)	vol.	volume
kV	kilovolt(s)	W	watt(s)
kVA	kilovolt(s) – ampere(s)	%	percent
kvar	kilovolt(s) – ampere(s) – reactive	x°	x degree(s)

TABLE OF CONTENTS

Chapter	Description	Page No
	GENERAL RULES FOR THE INTERPRETATION	i-ii
	ABBREVIATIONS AND SYMBOLS	iii
	Section I	
	LIVE ANIMALS; ANIMAL PRODUCTS	1
	Import duty (Schedule I)	
1	Live animals.	1
2	Meat and edible meat offal.	4
3	Fish and crustaceans, molluscs and other aquatic invertebrates.	8
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	25
5	Products of animal origin, not elsewhere specified or included.	29
	Section II	
	VEGETABLE PRODUCTS	32
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	32
7	Edible vegetables and certain roots and tubers.	34
8	Edible fruit and nuts; peel of citrus fruit or melons.	38
9	Coffee, tea, maté and spices.	42
10	Cereals.	45
11	Products of the milling industry; malt; starches; inulin; wheat gluten.	47
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	50
13	Lac; gums, resins and other vegetable saps and extracts.	54
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	56
	Section III	
	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	57
15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	57

Chapter	Description	Page No
	Section IV	
	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY	62
16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects.	62
17	Sugars and sugar confectionery.	65
18	Cocoa and cocoa preparations.	68
19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	69
20	Preparations of vegetables, fruit, nuts or other parts of plants.	72
21	Miscellaneous edible preparations.	77
22	Beverages, spirits and vinegar.	80
23	Residues and waste from the food industries; prepared animal fodder.	87
24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	89
	Section V	
	MINERAL PRODUCTS	92
25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	92
26	Ores, slag and ash.	99
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	102
	Section VI	
	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	107
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	107
29	Organic chemicals.	120
30	Pharmaceutical products.	145
31	Fertilisers.	152

Chapter	Description	Page No
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	156
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	161
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	164
35	Albuminoidal substances; modified starches; glues; enzymes.	168
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	170
37	Photographic or cinematographic goods.	172
38	Miscellaneous chemical products.	175
	Section VII	
	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	187
39	Plastics and articles thereof.	187
40	Rubber and articles thereof.	201
	Section VIII	
	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	209
41	Raw hides and skins (other than furskins) and leather.	209
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	213
43	Furskins and artificial fur; manufactures thereof.	216
	Section IX	
	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	218
44	44 Wood and articles of wood; wood charcoal.	218

Chapter	Description	Page No
45	45 Cork and articles of cork.	227
46	46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	228
	Section X	
	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
		230
47	47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	230
48	48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.	232
49	49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	245
	Section XI	
	TEXTILES AND TEXTILE ARTICLES	
		248
50	Silk.	253
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.	254
52	Cotton.	257
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.	265
54	Man-made filaments; strip and the like of man-made textile materials.	267
55	Man-made staple fibres.	271
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.	277
57	Carpets and other textile floor coverings.	280
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.	282
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.	285
60	Knitted or crocheted fabrics.	290
61	Articles of apparel and clothing accessories, knitted or crocheted.	293
62	Articles of apparel and clothing accessories, not knitted or crocheted.	300

Chapter	Description	Page No
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags.	308
	Section XII	
	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	312
64	Footwear, gaiters and the like; parts of such articles.	312
65	Headgear and parts thereof.	315
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.	317
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.	318
	Section XIII	
	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	320
68	Articles of stone, plaster, cement, asbestos, mica or similar materials.	320
69	Ceramic products.	326
70	Glass and glassware.	330
	Section XIV	
	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	336
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.	336
	Section XV	
	BASE METALS AND ARTICLES OF BASE METAL	343
72	Iron and steel.	346
73	Articles of iron or steel.	360
74	Copper and articles thereof.	369
75	Nickel and articles thereof.	374

Chapter	Description	Page No
76	Aluminium and articles thereof.	376
77	<i>(Reserved for possible future use in the Harmonized System)</i>	380
78	Lead and articles thereof.	381
79	Zinc and articles thereof.	383
80	Tin and articles thereof.	384
81	Other base metals; cermets; articles thereof.	385
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.	388
83	Miscellaneous articles of base metal.	393
	Section XVI	
	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	397
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.	399
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.	437
	Section XVII	
	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	462
86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.	463
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.	466
88	Aircraft, spacecraft, and parts thereof.	480
89	Ships, boats and floating structures.	483
	Section XVIII	
	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	485

Chapter	Description	Page No
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.	485
91	Clocks and watches and parts thereof.	498
92	Musical instruments; parts and accessories of such articles.	502
	Section XIX	
	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	504
93	Arms and ammunition; parts and accessories thereof.	504
	Section XX	
	MISCELLANEOUS MANUFACTURED ARTICLES	506
94	94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.	506
95	95 Toys, games and sports requisites; parts and accessories thereof.	511
96	96 Miscellaneous manufactured articles.	516
	Section XXI	
	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	521
97	Works of art, collectors' pieces and antiques.	521
	<u>Export Duty (Schedule II)</u>	600
	Road Construction Fee (Schedule III)	609

Import Tariff Rate as per Section 1 of Schedule 1 of Finance Act, 2080

(Related to subsection (1) to section 2)

Section 1 LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1 Live animals

Note.

- 1.- This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
01.01		Live horses, asses, mules and hinnies.			
		<i>-Horses:</i>			
	0101.21.00	--Pure-bred breeding animals	nos	6	10
	0101.29.00	--Other	nos	6	10
	0101.30.00	-Asses	nos	6	10
	0101.90.00	-Other	nos	6	10
01.02		Live bovine animals.			
		<i>-Cattle:</i>			
	0102.21.00	--Pure-bred breeding animals	nos	6	10
	0102.29.00	--Other	nos	6	10
		<i>-Buffalo:</i>			
	0102.31.00	--Pure-bred breeding animals	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
01.03	0102.39.00	--Other	nos	6	10
	0102.90.00	-Other Live swine.	nos	6	10
01.04	0103.10.00	-Pure-bred breeding animals	nos	6	10
		-Other:	nos		
	0103.91.00	--Weighing less than 50 kg	nos	6	10
	0103.92.00	--Weighing 50 kg or more Live sheep and goats.	nos	6	10
01.05	0104.10.00	-Sheep	nos	6	10
	0104.20.00	-Goats Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	nos	9	10
01.06		-Weighing not more than 185 g.:			
	0105.11.00	--Fowls of the species <i>Gallus domesticus</i>	nos	6	10
	0105.12.00	--Turkeys	nos	6	10
	0105.13.00	--Ducks	nos	6	10
	0105.14.00	--Geese	nos	6	10
	0105.15.00	--Guinea fowls	nos	6	10
		-Other:			
	0105.94.00	--Fowls of the species <i>Gallus domesticus</i>	nos	9	10
	0105.99.00	--Other Other live animals.	nos	9	10
		-Mammals :			
	0106.11.00	--Primates	nos	6	10
	0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	nos	6	10
	0106.13.00	-- Camels and other camelids (Camelidae)	nos	6	10
	0106.14.00	--Rabbits and hares	nos	6	10
	0106.19.00	--Other	nos	6	10
	0106.20.00	-Reptiles (including snakes and turtles)	nos	6	10
		-Birds :			
	0106.31.00	--Birds of prey	nos	6	10
	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0106.33.00	--Ostriches; emus (<i>Dromaius novaehollandiae</i>)	nos	6	10
	0106.39.00	--Other -Insects:	nos	6	10
	0106.41.00	--Bees	nos	6	10
	0106.49.00	--Other	nos	6	10
	0106.90.00	-Other	nos	6	10

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
02.01		Meat of bovine animals, fresh or chilled.			
	0201.10.00	-Carcasses and half-carcasses	kg	6	10
	0201.20.00	-Other cuts with bone in	kg	6	10
	0201.30.00	-Boneless	kg	6	10
02.02		Meat of bovine animals, frozen.			
	0202.10.00	-Carcasses and half-carcasses	kg	6	10
	0202.20.00	-Other cuts with bone in	kg	6	10
	0202.30.00	-Boneless	kg	6	10
02.03		Meat of swine, fresh, chilled or frozen			
		<i>-Fresh or chilled:</i>			
	0203.11.00	--Carcasses and half-carcasses	kg	6	10
	0203.12.00	--Hams, shoulders and cuts thereof, with bone in	kg	6	10
	0203.19.00	--Other	kg	6	10
		<i>-Frozen:</i>			
	0203.21.00	--Carcasses and half-carcasses	kg	6	10
	0203.22.00	--Hams, shoulders and cuts thereof, with bone in	kg	6	10
	0203.29.00	--Other	kg	6	10
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
	0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	kg	9	10
		<i>-Other meat of sheep, fresh or chilled:</i>			
	0204.21.00	--Carcasses and half-carcasses	kg	9	10
	0204.22.00	--Other cuts with bone in	kg	9	10
	0204.23.00	--Boneless	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
02.05	0204.30.00	-Carcassess and half-carcassess of lamb, frozen <i>-Other meat of sheep, frozen:</i>	kg	9	10
	0204.41.00	--Carcassess and half-carcassess	kg	9	10
	0204.42.00	--Other cuts with bone in	kg	9	10
	0204.43.00	--Boneless	kg	9	10
	0204.50.00	-Meat of goats	kg	9	10
	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	6	10
	0206.10.00	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
		-Of bovine animals, fresh or chilled <i>-Of bovine animals, frozen:</i>	kg	6	10
		0206.21.00 --Tongues	kg	6	10
		0206.22.00 --Livers	kg	6	10
		0206.29.00 --Other	kg	6	10
		0206.30.00 -Of swine, fresh or chilled <i>-Of swine, frozen :</i>	kg	6	10
		0206.41.00 --Livers	kg	6	10
		0206.49.00 --Other	kg	6	10
		0206.80.00 -Other, fresh or chilled	kg	6	10
		0206.90.00 -Other, frozen	kg	6	10
		Meat and Edible Offal, of the poultry of Heading 01.05, fresh, Chilled or frozen.			
		<i>-Of fowls of the species Gallus domesticus:</i>			
		0207.11.00 --Not cut in pieces, fresh or chilled	kg	9	30
		0207.12.00 --Not cut in pieces, frozen	kg	9	30
		0207.13.00 --Cuts and offal, fresh or chilled	kg	9	30
		0207.14.00 --Cuts and offal, frozen <i>-Of turkeys :</i>	kg	9	30
		0207.24.00 --Not cut in pieces, fresh or chilled	kg	9	10
		0207.25.00 --Not cut in pieces, frozen	kg	9	10
		0207.26.00 --Cuts and offal, fresh or chilled	kg	9	10
		0207.27.00 --Cuts and offal, frozen <i>-Of ducks:</i>	kg	9	10
02.07	0207.41.00	--Not cut in pieces, fresh or chilled	kg	9	10
	0207.42.00	--Not cut in pieces, frozen	kg	9	10
	0207.43.00	--Fatty livers, fresh or chilled	kg	9	10
	0207.44.00	--Other, fresh or chilled	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
02.08	0207.45.00	--Other, frozen -Of geese :	kg	9	10
	0207.51.00	--Not cut in pieces, fresh or chilled	kg	9	10
	0207.52.00	--Not cut in pieces, frozen	kg	9	10
	0207.53.00	--Fatty livers, fresh or chilled	kg	9	10
	0207.54.00	--Other, fresh or chilled	kg	9	10
	0207.55.00	--Other, frozen	kg	9	10
	0207.60.00	-Of guinea fowls	kg	9	10
		Other meat and edible meat offal, fresh, chilled or frozen.			
	0208.10.00	-Of rabbits or hares	kg	10	10
	0208.30.00	-Of primates	kg	6	10
02.09	0208.40.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	6	10
	0208.50.00	-Of reptiles (including snakes and turtles)	kg	6	10
	0208.60.00	-Of camels and other camelids (<i>Camelidae</i>)	kg	6	10
	0208.90.00	-Other	kg	6	10
		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
02.10	0209.10.00	-Of pigs	kg	6	10
	0209.90.00	-Other	kg	6	10
		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		<i>-Meat of swine:</i>			
	0210.11.00	--Hams, shoulders and cuts thereof, with bone in	kg	6	10
	0210.12.00	--Bellies (streaky) and cuts thereof	kg	6	10
	0210.19.00	--Other	kg	6	10
	0210.20.00	-Meat of bovine animals	kg	6	10
		<i>-Other, including edible flours and meals of meat or meat offal:</i>			
	0210.91.00	--Of primates	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	6	10
	0210.93.00	--Of reptiles (including snakes and turtles)	kg	6	10
	0210.99.00	--Other	kg	6	10

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.01		Live fish.			
		<i>-Ornamental fish:</i>			
	0301.11.00	--Freshwater	kg	9	10
	0301.19.00	--Other	kg	9	10
		<i>-Other live fish:</i>			
	0301.91.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10
	0301.92.00	--Eels (<i>Anguilla</i> spp.)	kg	9	10
	0301.93.00	--Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	kg	9	10
	0301.94.00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.02	0301.95.00	--Southern bluefin tunas (<i>thunnus maccoyii</i>)	kg	9	10
	0301.99.00	--Other	kg	9	10
		Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading 03.04.			
		-Salmonidae, excluding edible fish offal of Sub-headings 0302.91 to 0302.99:			
	0302.11.00	--Trout (<i>Salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10
	0302.13.00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	6	10
	0302.14.00	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	6	10
	0302.19.00	--Other	kg	6	10
		-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of Sub-headings 0302.91 to 0302.99:			
	0302.21.00	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	6	10
	0302.22.00	--Plaice (<i>Pleuronectes platessa</i>)	kg	6	10
	0302.23.00	--Sole (<i>Solea spp.</i>)	kg	6	10
	0302.24.00	--Turbot (<i>Psetta maxima</i>)	kg	6	10
	0302.29.00	--Other	kg	6	10
		-Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of Sub-headings 0302.91 to 0302.99:			
	0302.31.00	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6	10
	0302.32.00	--Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6	10
	0302.33.00	--Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0302.34.00	--Bigeye tunas (<i>Thunnus obesus</i>)	kg	6	10
	0302.35.00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	6	10
	0302.36.00	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	6	10
	0302.39.00	--Other --Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of Sub-headings 0302.91 to 0302.99:	kg	6	10
	0302.41.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	9	10
	0302.42.00	--Anchovies (<i>Engraulis spp.</i>)	kg	9	10
	0302.43.00	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	9	10
	0302.44.00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	9	10
	0302.45.00	--Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	9	10
	0302.46.00	--Cobia (<i>Rachycentron canadum</i>)	kg	9	10
	0302.47.00	--Swordfish (<i>Xiphias gladius</i>)	kg	9	10
	0302.49.00	--Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Fish of the families <i>Bregmacrotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99:			
	0302.51.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	9	10
	0302.52.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	kg	9	10
	0302.53.00	--Coalfish (<i>Pollachius virens</i>)	kg	9	10
	0302.54.00	--Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	9	10
	0302.55.00	--Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	9	10
	0302.56.00	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	9	10
	0302.59.00	--Other - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:	kg	9	10
	0302.71.00	--Tilapias (<i>Oreochromis spp.</i>)	kg	9	10
	0302.72.00	--Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	9	10
	0302.73.00	--Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)".	kg	9	10
	0302.74.00	-- Eels (<i>Anguilla spp.</i>)	kg	9	10
	0302.79.00	--Other -Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	kg	9	10
	0302.81.00	--Dogfish and other sharks	kg	6	10
	0302.82.00	--Rays and skates (<i>Rajidae</i>)	kg	9	10
	0302.83.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	9	10
	0302.84.00	--Seabass (<i>Dicentrarchus spp.</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.03	0302.85.00	--Seabream (<i>Sparidae</i>)	kg	9	10
	0302.89.00	--Other	kg	9	10
		-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0302.91.00	--Livers, roes and milt	kg	9	10
	0302.92.00	--Shark fins	kg	9	10
	0302.99.00	--Other	kg	9	10
		Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04.			
		-Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
	0303.11.00	--Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	6	10
	0303.12.00	--Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus ischawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	6	10
	0303.13.00	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	6	10
	0303.14.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10
	0303.19.00	--Other	kg	6	10
		-Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.23.00	--Tilapias (<i>Oreochromis spp.</i>)	kg	6	10
	0303.24.00	--Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0303.25.00	--Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	kg	6	10
	0303.26.00	--Eels (<i>Anguilla spp.</i>)	kg	9	10
	0303.29.00	--Other	kg	6	10
		-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.31.00	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	9	10
	0303.32.00	--Plaice (<i>Pleuronectes platessa</i>)	kg	6	10
	0303.33.00	--Sole (<i>Solea spp.</i>)	kg	9	10
	0303.34.00	--Turbot (<i>Psetta maxima</i>)	kg	9	10
	0303.39.00	--Other	kg	9	10
		-Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.41.00	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6	10
	0303.42.00	--Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6	10
	0303.43.00	--Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	kg	6	10
	0303.44.00	--Bigeye tunas (<i>Thunnus obesus</i>)	kg	6	10
	0303.45.00	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	6	10
	0303.46.00	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	6	10
	0303.49.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.51.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6	10
	0303.53.00	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	6	10
	0303.54.00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	6	10
	0303.55.00	--Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	6	10
	0303.56.00	--Cobia (<i>Rachycentron canadum</i>)	kg	6	10
	0303.57.00	--Swordfish (<i>Xiphias gladius</i>)	kg	6	10
	0303.59.00	--Other	kg	6	10
		-Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.63.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	6	10
	0303.64.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	kg	6	10
	0303.65.00	--Coalfish (<i>Pollachius virens</i>)	kg	6	10
	0303.66.00	--Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.04	0303.67.00	--Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	6	10
	0303.68.00	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	6	10
	0303.69.00	--Other	kg	6	10
		-Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:			
	0303.81.00	--Dogfish and other sharks	kg	6	10
	0303.82.00	--Rays and skates (<i>Rajidae</i>)	kg	6	10
	0303.83.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	6	10
	0303.84.00	--(<i>Dicentrarchus spp.</i>)	kg	6	10
	0303.89.00	--Other	kg	6	10
		-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0303.91.00	--Livers, roes and milt	kg	9	10
	0303.92.00	--Shark fins	kg	9	10
	0303.99.00	--Other	kg	9	10
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
		-Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
	0304.31.00	--Tilapias (<i>Oreochromis spp.</i>)	kg	9	10
	0304.32.00	--Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	9	10
	0304.33.00	--Nile Perch (<i>Lates niloticus</i>)	kg	9	10
	0304.39.00	--Other	kg	9	10
		-Fresh or chilled fillets of other fish :			
	0304.41.00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0304.42.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10
	0304.43.00	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	9	10
	0304.44.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	9	10
	0304.45.00	--Swordfish (<i>Xiphias gladius</i>)	kg	9	10
	0304.46.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	9	10
	0304.47.00	--Dogfish and other sharks	kg	9	10
	0304.48.00	--Rays and skates (<i>Rajidae</i>)	kg	9	10
	0304.49.00	--Other -Other, fresh or chilled:	kg	9	10
	0304.51.00	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	9	10
	0304.52.00	--Salmonidae	kg	9	10
	0304.53.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	9	10
	0304.54.00	--Swordfish (<i>Xiphias gladius</i>)	kg	9	10
	0304.55.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	9	10
	0304.56.00	--Dogfish and other sharks	kg	9	10
	0304.57.00	--Rays and skates (<i>Rajidae</i>)	kg	9	10
	0304.59.00	--Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
	0304.61.00	--Tilapias (<i>Oreochromis spp.</i>)	kg	9	10
	0304.62.00	--Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	9	10
	0304.63.00	--Nile Perch (<i>Lates niloticus</i>)	kg	9	10
	0304.69.00	--Other	kg	9	10
		-Frozen fillets of fish of the families <i>Bregmacrotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
	0304.71.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	9	10
	0304.72.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	kg	9	10
	0304.73.00	--Coalfish (<i>Pollachius virens</i>)	kg	9	10
	0304.74.00	--Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	9	10
	0304.75.00	--Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	9	10
	0304.79.00	--Other	kg	9	10
		-Frozen fillets of other fish:			
	0304.81.00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	9	10
	0304.82.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.05	0304.83.00	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	9	10
	0304.84.00	--Swordfish (<i>Xiphias gladius</i>)	kg	9	10
	0304.85.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	9	10
	0304.86.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	9	10
	0304.87.00	--Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	kg	9	10
	0304.88.00	--Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	kg	9	10
	0304.89.00	--Other --Other frozen:	kg	9	10
	0304.91.00	--Swordfish (<i>Xiphias gladius</i>)	kg	9	10
	0304.92.00	--Toothfish (<i>Dissostichus spp.</i>)	kg	9	10
	0304.93.00	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	9	10
	0304.94.00	--Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	9	10
	0304.95.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	9	10
	0304.96.00	--Dogfish and other sharks	kg	9	10
	0304.97.00	--Rays and skates (<i>Rajidae</i>)	kg	9	10
	0304.99.00	--Other	kg	9	10
		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.			
	0305.20.00	-Livers, roes and milt of fish, dried, smoked, salted or in brine -Fish fillets, dried, salted or in brine, but not smoked :	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0305.31.00	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	9	10
	0305.32.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciida</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	9	10
	0305.39.00	--Other	kg	9	10
		--Smoked fish, including fillets, other than edible fish offal :			
	0305.41.00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	6	10
	0305.42.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	9	10
	0305.43.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	9	10
	0305.44.00	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	9	10
	0305.49.00	--Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0305.51.00	-Dried fish, other than edible fish offal, whether or not salted but not smoked: --Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	9	10
	0305.52.00	--Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	9	10
	0305.53.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	9	10
	0305.54.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	kg	9	10
	0305.59.00	--Other -Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	kg	9	10
	0305.61.00	--Herrings (<i>clupea harengue</i> , <i>Clupea pallasii</i>)	kg	9	10
	0305.62.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.06	0305.63.00	--Anchovies (<i>Engraulis</i> spp.)	kg	9	10
	0305.64.00	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> , <i>Catla</i> <i>catla</i> , <i>Labeo</i> spp., <i>Osteochilus</i> <i>hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	9	10
	0305.69.00	--Other	kg	9	10
		-Fish fins, heads, tails, maws and other edible fish offal :			
	0305.71.00	--Shark fins	kg	9	10
	0305.72.00	--Fish heads, tails and maws	kg	9	10
	0305.79.00	--Other	kg	9	10
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
		-Frozen:			
	0306.11.00	--Rock lobster and other sea craw fish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	6	10
	0306.12.00	--Lobsters (<i>Homarus</i> spp.)	kg	6	10
	0306.14.00	--Crabs	kg	6	10
	0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	6	10
	0306.16.00	--Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon</i> <i>crangon</i>)	kg	6	10
	0306.17.00	--Other shrimps and prawns	kg	6	10
	0306.19.00	--Other	kg	6	10
		- Live, fresh or chilled :			
	0306.31.00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	6	10
	0306.32.00	--Lobsters (<i>Homarus</i> spp.)	kg	6	10
	0306.33.00	-- Crabs	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.07	0306.34.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	6	10
	0306.35.00	--Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	6	10
	0306.36.00	--Other shrimps and prawns	kg	6	10
	0306.39.00	--Other	kg	6	10
		-Other :			
	0306.91.00	--Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	6	10
	0306.92.00	--Lobsters (<i>Homarus spp.</i>)	kg	6	10
	0306.93.00	--Crabs	kg	6	10
	0306.94.00	--Norway lobsters (<i>Nephrops norvegicus</i>)	kg	6	10
	0306.95.00	--Shrimps and prawns	kg	6	10
	0306.99.00	--Other	kg	6	10
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.			
		-Oysters:			
	0307.11.00	--Live, fresh or chilled	kg	6	10
	0307.12.00	-- Frozen	kg	6	10
	0307.19.00	--Other	kg	6	10
		-Scallops and other mollusks of the family Pectinidae :			
	0307.21.00	--Live, fresh or chilled	kg	6	10
	0307.22.00	--Frozen	kg	6	10
	0307.29.00	--Other	kg	6	10
		-Mussels (<i>Mytilus spp.</i> , <i>perna spp.</i>):			
	0307.31.00	--Live, fresh or chilled	kg	6	10
	0307.32.00	--Frozen	kg	6	10
	0307.39.00	--Other	kg	6	10
		-Cuttle fish and squid:			
	0307.42.00	--Live, fresh or chilled	kg	6	10
	0307.43.00	--Frozen	kg	6	10
	0307.49.00	--Other	kg	6	10
		-Octopus (<i>Octopus spp.</i>):			
	0307.51.00	--Live, fresh or chilled	kg	6	10
	0307.52.00	-- Frozen	kg	6	10
	0307.59.00	--Other	kg	6	10
	0307.60.00	-Snails, other than sea snails	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.08		-Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):			
	0307.71.00	--Live, fresh chilled	kg	6	10
	0307.72.00	-- Frozen	kg	6	10
	0307.79.00	--Other	kg	6	10
		-Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):			
	0307.81.00	--Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	kg	6	10
	0307.82.00	--Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	kg	6	10
	0307.83.00	--Frozen abalone (<i>Haliotis spp.</i>)	kg	6	10
	0307.84.00	--Frozen stromboid conchs (<i>Strombus spp.</i>)	kg	6	10
	0307.87.00	--Other abalone (<i>Haliotis spp.</i>)	kg	6	10
	0307.88.00	--Other stromboid conchs (<i>Strombus spp.</i>)	kg	6	10
		-Other:			
	0307.91.00	--Live, fresh or chilled	kg	6	10
	0307.92.00	-- Frozen	kg	6	10
	0307.99.00	--Other	kg	6	10
		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.			
		-Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):			
	0308.11.00	--Live, fresh or chilled	kg	6	10
	0308.12.00	--Frozen	kg	6	10
	0308.19.00	--Other	kg	6	10
		-Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):			
	0308.21.00	--Live, fresh or chilled	kg	6	10
	0308.22.00	--Frozen	kg	6	10
	0308.29.00	--Other	kg	6	10
	0308.30.00	-Jellyfish (<i>Rhopilema spp.</i>)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
03.09	0308.90.00	-Other Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.	kg	6	10
	0309.10.00	-Of fish	kg	6	10
	0309.90.00	-Other	kg	6	10

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

- 1.- The expression “milk ” means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
- 3.- For the purposes of heading 04.05 :
 - (a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
- 5.- This Chapter does not cover :
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
- 6.- For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	0401.10.00	-Of a fat content, by weight, not exceeding 1%	ltr/kg	9	10
	0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	ltr/kg	9	10
	0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	ltr/kg	9	10
	0401.50.00	-Of a fat content, by weight, exceeding 10%	ltr/kg	9	10
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
		-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:			
	0402.10.10	---Skimmed milk	kg	40	40
	0402.10.20	---Milk food for babies	kg	20	20
	0402.10.90	---Other	kg	40	40
		<i>-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:</i>			
	0402.21.00	--Not containing added sugar or other sweetening matter	kg	40	40
		--Other:			
	0402.29.10	---Milk food for babies	kg	20	20
	0402.29.90	---Other	kg	40	40
		<i>-Other:</i>			
	0402.91.00	--Not containing added sugar or other sweetening matter	kg	40	40
	0402.99.00	--Other	kg	40	40

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.20.00	-Yogurt	kg	14	15
	0403.90.00	-Other	kg	14	15
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
	0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	14	15
	0404.90.00	-Other	kg	14	15
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10.00	-Butter	kg	40	40
	0405.20.00	-Dairy spreads	kg	40	40
		-Other:			
	0405.90.10	---Ghee	kg	40	40
	0405.90.90	---Other	kg	40	40
04.06		Cheese and Curd.			
	0406.10.00	-Fresh (unripened or uncured) cheese including whey cheese, and curd	kg	14	15
	0406.20.00	-Grated or powdered cheese, of all kinds	kg	14	15
	0406.30.00	-Processed cheese, not grated or powdered	kg	14	15
	0406.40.00	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	14	15
		-Other cheese			
	0406.90.10	---Chhurpi	kg	14	15
	0406.90.90	---Other	kg	14	15
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		-Fertilised eggs for incubation :			
	0407.11.00	--Of fowls of the species <i>Gallus domesticus</i>	nos	9	10
	0407.19.00	--Other	nos	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
04.08		-Other fresh eggs :			
	0407.21.00	--Of fowls of the species <i>Gallus domesticus</i>	nos	9	10
	0407.29.00	--Other	nos	9	10
	0407.90.00	-Other	nos	9	10
		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter.			
04.09		-Egg yolks:			
	0408.11.00	--Dried	kg	6	10
	0408.19.00	--Other	kg	6	10
		-Other:			
	0408.91.00	--Dried	kg	6	10
04.10	0408.99.00	--Other	kg	6	10
		Natural honey			
	0409.00.10	---Raw	kg	9	10
	0409.00.90	---Other	kg	9	10
		Insects and other edible products of animal origin, not elsewhere specified or included			
	0410.10.00	-Insects	kg	6	10
	0410.90.00	-Other	kg	6	10

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

- (a) Edible products (other than guts, bladders and stomachs of animals , whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.

4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	6	10
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair.			
	0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	kg	6	10
	0502.90.00	-Other	kg	6	10
[05.03]					
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feather.			
	0505.10.00	-Feathers of a kind used for stuffing; down	kg	5	5
	0505.90.00	-Other	kg	5	5
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10.00	-Ossein and bones treated with acid	kg	6	10
	0506.90.00	-Other	kg	6	10
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.10.00	-Ivory; ivory powder and waste	kg	5	5
	0507.90.00	-Other	kg	5	5
05.08	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	5	5
[05.09]					
05.10	0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	6	10
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10.00	-Bovine semen	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	0511.91.00	<i>-Others:</i> --Products of fish or crustaceans, molluscs or other aquatic invertebrates;dead animals of Chapter 3 <i>--Other:</i>	kg	6	10
	0511.99.10	---Silk worm eggs	kg	Free	Free
	0511.99.90	---Other	kg	6	10

Section II

VEGETABLE PRODUCTS

Note.

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

- 1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading 12.12.			
	0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	nos/kg	6	10
	0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	nos/kg	6	10
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
	0602.10.00	-Unrooted cuttings and slips	nos/kg	6	10
	0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	nos/kg	6	10
	0602.30.00	-Rhododendrons and azaleas, grafted or not	nos/kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
06.03	0602.40.00	-Roses, grafted or not	nos/kg	6	10
	0602.90.00	-Other	nos/kg	6	10
		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		<i>-Fresh:</i>			
	0603.11.00	--Roses	kg	9	10
	0603.12.00	--Carnations	kg	9	10
	0603.13.00	--Orchids	kg	9	10
	0603.14.00	--Chrysanthemums	kg	9	10
	0603.15.00	--Lilies (<i>Lilium spp.</i>)	kg	9	10
	0603.19.00	--Other	kg	9	10
06.04	0603.90.00	-Other	kg	9	10
		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0604.20.00	-Fresh	kg	6	10
	0604.90.00	-Other	kg	6	10

Chapter 7

Edible Vegetables and certain Roots and Tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
- 5.- Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
07.01		Potatoes, fresh or chilled.			
	0701.10.00	-Seed	kg	9	10
	0701.90.00	-Other	kg	9	15
07.02	0702.00.00	Tomatoes, fresh or chilled.	kg	9	10
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.10.00	-Onions and shallots	kg	9	10
	0703.20.00	-Garlic	kg	9	10
	0703.90.00	-Leeks and other alliaceous vegetables	kg	9	10
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.10.00	-Cauliflowers and broccoli	kg	9	10
	0704.20.00	-Brussels sprouts	kg	9	10
	0704.90.00	-Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled. -Lettuce:			
	0705.11.00	--Cabbage lettuce (head lettuce)	kg	6	10
	0705.19.00	--Other -Chicory:	kg	6	10
	0705.21.00	--Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	6	10
	0705.29.00	--Other	kg	6	10
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
	0706.10.00	-Carrots and turnips	kg	9	10
	0706.90.00	-Other	kg	9	10
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	9	10
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
	0708.10.00	-Peas (<i>pisum sativum</i>)	kg	9	10
	0708.20.00	-Beans (<i>Vigna spp.</i> , <i>phaseolus spp.</i>)	kg	9	10
	0708.90.00	-Other leguminous vegetables	kg	9	10
07.09		Other vegetables, fresh or chilled.			
	0709.20.00	-Asparagus	kg	9	10
	0709.30.00	-Aubergines (egg plants)	kg	9	10
	0709.40.00	-Celery other than celeriac -Mushrooms and truffles:	kg	9	10
	0709.51.00	--Mushrooms of the genus <i>Agaricus</i>	kg	9	10
	0709.52.00	--Mushrooms of the genus <i>Boletus</i>	kg	9	10
	0709.53.00	--Mushrooms of the genus <i>Cantharellus</i>	kg	9	10
	0709.54.00	--Shiitake (<i>Lentinus edodes</i>)	kg	9	10
	0709.55.00	--Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	kg	9	10
	0709.56.00	--Truffles (<i>Tuber spp.</i>)	kg	9	10
	0709.59.00	--Other	kg	9	10
	0709.60.00	-Fruits of the genus <i>Capsicum</i> or of the genus <i>pimento</i>	kg	9	10
	0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach) -Other:	kg	9	10
	0709.91.00	--Globe artichokes	kg	9	10
	0709.92.00	--Olives	kg	9	10
	0709.93.00	--Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
07.10	0709.99.00	--Other Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	kg	9	10
	0710.10.00	-Potatoes <i>-Leguminous vegetables shelled or unshelled:</i>	kg	9	10
	0710.21.00	--Peas (<i>Pisum sativum</i>)	kg	9	10
	0710.22.00	--Beans (<i>Vigna spp., phaseolus spp.</i>)	kg	9	10
	0710.29.00	--Other	kg	9	10
	0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	9	10
	0710.40.00	-Sweet corn	kg	6	10
	0710.80.00	-Other vegetables	kg	9	10
07.11	0710.90.00	-Mixtures of vegetables Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	kg	9	10
	0711.20.00	-Olives	kg	6	10
	0711.40.00	-Cucumbers and gherkins <i>-Mushrooms and truffles:</i>	kg	9	10
	0711.51.00	--Mushrooms of the genus <i>Agaricus</i>	kg	9	10
	0711.59.00	--Other	kg	9	10
	0711.90.00	-Other vegetables; mixtures of vegetables	kg	9	10
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
	0712.20.00	-Onions <i>-Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>tremella spp.</i>) and truffles :</i>	kg	9	10
	0712.31.00	--Mushrooms of the genus <i>Agaricus</i>	kg	9	10
	0712.32.00	--Wood ears (<i>Auricularia spp.</i>)	kg	9	10
	0712.33.00	--Jelly fungi (<i>Tremella spp.</i>)	kg	6	10
	0712.34.00	--Shiitake (<i>Lentinus edodes</i>)	kg	9	10
	0712.39.00	--Other -Other vegetables; mixtures of vegetables: ---Dry Garilic:	kg	9	10
07.13	0712.90.11	----Neither crushed nor ground	kg	10	10
	0712.90.12	----Crushed or ground	kg	10	10
	0712.90.90	---Other Dried leguminous vegetables, shelled, whether or not skinned or split. <i>-Peas (<i>Pisum sativum</i>):</i>	kg	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
07.14	0713.10.10	---In shell	Kg	30	30
	0713.10.90	--Other	Kg	30	30
	0713.20.00	-Chickpeas (garbanzos) -Beans (<i>Vigna spp.</i> , <i>phaseolus spp.</i>):	kg	10	10
	0713.31.00	--Beans of the species <i>Vigna mungo</i> (L.) <i>Hepper</i> or <i>vigna radiata</i> (L.) <i>Wilczek</i>	kg	10	10
	0713.32.00	--Small red (Adzuki) beans (<i>phaseolus</i> or <i>Vigna angularis</i>)	kg	10	10
	0713.33.00	--Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	9	10
	0713.34.00	--Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg	9	10
	0713.35.00	--Cow peas (<i>Vigna unguiculata</i>)	kg	9	10
	0713.39.00	--Other -Red lentils:	kg	9	10
	0713.40.10	---Unskinned, unsplit	kg	9	10
	0713.40.90	---Other	kg	9	10
	0713.50.00	-Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var.</i> <i>equina</i> , <i>Vicia faba var. minor</i>)	kg	9	10
	0713.60.00	-Pigeon peas (<i>Cajanus cajan</i>) -Other:	kg	9	10
	0713.90.10	---Skinned or split	kg	9	10
	0713.90.90	---Other	kg	9	10
		Manioc, Arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
	0714.10.00	-Manioc (Cassava)	kg	6	10
	0714.20.00	-Sweet Potatoes	kg	6	10
	0714.30.00	-Yams (<i>Dioscorea spp.</i>)	kg	6	10
	0714.40.00	-Taro (<i>Colocasia spp.</i>)	kg	6	10
	0714.50.00	-Yautia (<i>Xanthosoma spp.</i>)	kg	6	10
	0714.90.00	-Other	kg	6	10

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.
- 4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
08.01		Coconuts, Brazil nuts and cashewnuts, fresh or dried, whether or not shelled or peeled.			
		<i>-Coconuts:</i>			
	0801.11.00	--Desiccated	kg	6	10
	0801.12.00	--In the inner shell (endocarp)	kg	6	10
	0801.19.00	--Other	kg	6	10
		<i>-Brazil nuts:</i>			
	0801.21.00	--In shell	kg	7.25	15
	0801.22.00	--Shelled	kg	7.25	15
		<i>-Cashew nuts :</i>			
	0801.31.00	--In shell	kg	9	15
	0801.32.00	--Shelled	kg	15	15
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		<i>-Almonds:</i>			
	0802.11.00	--In shell	kg	9	10
	0802.12.00	--Shelled	kg	9	10
		<i>-Hazelnuts or filberts (Corylus spp.):</i>			
	0802.21.00	--In shell	kg	6	10
	0802.22.00	--Shelled	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Walnuts:</i>			
	0802.31.00	--In shell	kg	9	10
	0802.32.00	--Shelled	kg	9	10
		<i>-Chestnuts (Castanea spp.):</i>	kg		
	0802.41.00	--In shell	kg	9	10
	0802.42.00	--Shelled	kg	9	10
		<i>-Pistachios:</i>			
	0802.51.00	--In shell	kg	6	10
	0802.52.00	--Shelled	kg	6	10
		<i>-Macadamia nuts:</i>			
	0802.61.00	--In shell	kg	9	10
	0802.62.00	--Shelled	kg	9	10
	0802.70.00	-Kola nuts (Cola spp.)	kg	30	30
	0802.80.00	-Areca nuts	kg	per kg Rs. 100	per kg Rs. 100
		<i>-Other:</i>			
	0802.91.00	--Pine nuts, in shell	kg	6	10
	0802.92.00	--Pine nuts, shelled	kg	10	10
	0802.99.00	--Other	kg	10	10
08.03		Bananas, including plantains, fresh or dried.			
	0803.10.00	-Plantains	kg	9	10
08.04	0803.90.00	-Other	kg	9	10
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
		<i>-Dates:</i>			
	0804.10.10	---Fresh	kg	6	10
	0804.10.20	---Dried	kg	6	10
		<i>-Figs:</i>			
	0804.20.10	---Fresh	kg	6	10
	0804.20.90	---Other	kg	6	10
	0804.30.00	-Pineapples	kg	9	10
	0804.40.00	-Avocados	kg	9	10
	0804.50.00	-Guavas, mangoes and mangosteens	kg	9	10
08.05		Citrus fruit, fresh or dried.			
	0805.10.00	-Oranges	kg	10	10
		-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.21.00	--Mandarins (including tangerines and satsumas)	kg	9	10
	0805.22.00	--Clementines	kg	9	10
	0805.29.00	--Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
08.06	0805.40.00	--Grapefruit and pomelos	kg	9	10
	0805.50.00	-Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)		9	10
	0805.90.00	-Other	kg	9	10
		Grapes, fresh or dried.			
08.07	0806.10.00	-Fresh	kg	6	10
	0806.20.00	-Dried	kg	7.25	15
		Melons (including watermelons) and papaws (papayas), fresh.			
		<i>-Melons (including watermelons) :</i>			
08.08	0807.11.00	--Watermelons	kg	9	10
	0807.19.00	--Other	kg	9	10
	0807.20.00	-Papaws (papayas)	kg	9	10
		Apples, pears and quinces, fresh.			
08.09	0808.10.00	-Apples	kg	9	10
	0808.30.00	-Pears	kg	9	10
	0808.40.00	-Quinces	kg	9	10
		Apricots, cherries, peaches (including nectarines),plums and sloes, fresh.			
08.10	0809.10.00	-Apricots	kg	6	10
		<i>-Cherries:</i>			
	0809.21.00	--Sour cherries (Prunus cerasus)	kg	6	10
	0809.29.00	--Other	kg	6	10
	0809.30.00	-Peaches, including nectarines	kg	9	10
	0809.40.00	-Plums and sloes	kg	9	10
		Other fruit, fresh.			
	0810.10.00	-Strawberries	kg	9	10
	0810.20.00	-Raspberries, blackberries, mulberries and loganberries	kg	6	10
	0810.30.00	-Black, white or red currants and gooseberries	kg	9	10
	0810.40.00	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	6	10
	0810.50.00	-Kiwifruit	kg	6	10
	0810.60.00	-DURIANS	kg	6	10
	0810.70.00	-Persimmons	kg	9	10
		<i>-Other:</i>			
	0810.90.10	---Pomegranate	kg	9	10
	0810.90.20	---Litchi	kg	9	10
	0810.90.90	---Other	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
	0811.10.00	-Strawberries	kg	14	15
	0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	7.25	15
	0811.90.00	-Other	kg	14	15
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.			
	0812.10.00	-Cherries	kg	7.25	15
	0812.90.00	-Other	kg	7.25	15
08.13		Fruit, dried, other than that of Headings 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter.			
	0813.10.00	-Apricots	kg	14	15
	0813.20.00	-Prunes	kg	14	15
	0813.30.00	-Apples	kg	14	15
	0813.40.00	-Other fruit	kg	14	15
	0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	kg	14	15
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	7.25	15

Chapter 9

Coffee, tea, mate and spices

Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. -Coffee, not roasted:			
	0901.11.00	--Not decaffeinated	kg	40	40
	0901.12.00	--Decaffeinated	kg	40	40
		-Coffee, roasted:			
	0901.21.00	--Not decaffeinated	kg	40	40
	0901.22.00	--Decaffeinated	kg	40	40
	0901.90.00	-Other	kg	40	40
09.02		Tea, whether or not flavoured.			
	0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3kg	kg	40	40
	0902.20.00	-Other green tea (not fermented)	kg	40	40
	0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	kg	40	40
	0902.40.00	-Other black tea (fermented) and other partly fermented tea	kg	40	40
09.03	0903.00.00	Mate.	kg	9.5	30
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta. -Pepper:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
09.05		--Neither crushed nor ground:			
	0904.11.10	---Pipala	kg	5	20
	0904.11.20	---White Pepper	kg	5	20
	0904.11.30	---Black Pepper	kg	5	20
	0904.11.40	---Sichuan Pepper (Timur)	kg	5	20
	0904.11.90	---Other	kg	5	20
		--Crushed or ground:			
	0904.12.10	--- Pepper	kg	5	20
	0904.12.90	---Other	kg	5	20
		<i>-Fruits of the genus Capsicum or of the genus Pimenta:</i>			
	0904.21.00	--Dried, neither,crushed or ground	kg	6	10
	0904.22.00	--Crushed or ground	kg	6	10
		Vanilla.			
	0905.10.00	-Neither crushed nor ground	kg	6	10
	0905.20.00	-Crushed or ground	kg	6	10
		Cinnamon and cinnamon-tree flowers.			
		<i>-Neither crushed nor ground:</i>			
09.06	0906.11.00	--Cinnamon (Cunnamomum zeylanicum Blume)	kg	6	10
	0906.19.00	--Other	kg	6	10
	0906.20.00	--Crushed or ground	kg	6	10
		Cloves (whole fruit, cloves and stems)			
09.07	0907.10.00	-Neither crushed nor ground	kg	6	10
	0907.20.00	-Crushed or ground	kg	6	10
09.08		Nutmeg, mace and cardamoms.			
		<i>-Nutmeg:</i>			
	0908.11.00	--Neither crushed nor ground	kg	6	10
	0908.12.00	--Crushed or ground	kg	6	10
		<i>-Mace:</i>			
	0908.21.00	--Neither crushed nor ground	kg	6	10
	0908.22.00	--Crushed or ground	kg	6	10
		<i>-Cardamoms (Alaichi and Sukumel):</i>			
		--Neither crushed nor ground:			
	0908.31.10	---Big Cardamon (Alaichi)	kg	20	20
	0908.31.20	---Small Cardamon (Sukumel)	kg	20	20
		--Crushed or ground:			
	0908.32.10	---Big Cardamon (Alaichi)	kg	20	20
	0908.32.20	---Small Cardamon (Sukumel)	kg	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. <i>-Seeds of coriander:</i>			
	0909.21.00	--Neither crushed nor ground	kg	5	5
	0909.22.00	--Crushed or ground <i>-Seeds of cumin:</i>	kg	5	5
	0909.31.00	--Neither crushed nor ground	kg	5	5
	0909.32.00	--Crushed or ground <i>-Seeds of anise, badian, caraway or fennel; juniper berries:</i>	kg	5	5
	0909.61.00	--Neither crushed nor ground	kg	5	5
	0909.62.00	--Crushed or ground	kg	5	5
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. <i>-Ginger:</i>			
		--Neither crushed nor ground:			
	0910.11.10	---Fresh	kg	9	10
	0910.11.90	---Other	kg	9	10
	0910.12.00	--Crushed or ground	kg	9	10
	0910.20.00	-Saffron <i>-Turmeric (curcuma):</i>	kg	6	10
	0910.30.10	---Fresh	kg	9	10
	0910.30.20	---Dust or Powder	kg	9	10
	0910.30.90	---Other <i>-Other spices:</i>	kg	9	10
	0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter <i>--Other:</i>	kg	20	20
	0910.99.10	---Fenugreek (Methi)	kg	5	5
	0910.99.90	---Other	kg	10	10

Chapter 10

Cereals

Notes.

- 1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

- 1.- The term “durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
10.01		Wheat and meslin.			
		<i>-Durum wheat:</i>			
	1001.11.00	--Seed	kg	6	10
	1001.19.00	--Other	kg	6	10
		<i>-Other:</i>			
	1001.91.00	--Seed	kg	9	10
	1001.99.00	--Other	kg	9	10
10.02		Rye.			
	1002.10.00	-Seed	kg	6	10
	1002.90.00	-Other	kg	6	10
10.03		Barley.			
	1003.10.00	-Seed	kg	6	10
	1003.90.00	-Other	kg	6	10
10.04		Oats.			
	1004.10.00	-Seed	kg	6	10
	1004.90.00	-Other	kg	6	10
10.05		Maize (corn).			
	1005.10.00	-Seed	kg	9	10
	1005.90.00	-Other	kg	9	10
10.06		Rice.			
		-Rice in the husk (paddy or rough):			
	1006.10.10	---Seed	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
10.07	1006.10.90	---Other	kg	9	10
	1006.20.00	-Husked (brown) rice	kg	9	10
		-Semi-milled or wholly-milled rice, whether or not polished or glazed:			
	1006.30.10	---Basmati Rice	kg	9	10
	1006.30.90	---Other	kg	9	10
	1006.40.00	-Broken rice	kg	9	10
		Grain sorghum.			
	1007.10.00	-Seed	kg	6	10
	1007.90.00	-Other	kg	6	10
		Buckwheat, millet and canary seeds; other cereals.			
10.08	1008.10.00	-Buckwheat	kg	6	10
		-Millet:			
	1008.21.00	--Seed	kg	6	10
	1008.29.00	--Other	kg	6	10
	1008.30.00	-Canary seeds	kg	6	10
	1008.40.00	-Fonio (Digitaria spp.)	kg	6	10
	1008.50.00	-Quinoa (Chenopodium quinoa)	kg	6	10
	1008.60.00	-Triticale	kg	6	10
	1008.90.00	-Other cereals	kg	6	10

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

			Rate of passage through a sieve with an aperture of	
Cereal (1)	Starch Content (2)	Ash content (3)	315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45 %	2.5 %	80 %	-
Barley	45 %	3 %	80 %	-
Oats	45 %	5 %	80 %	-
Maize (corn) and grain sorghum	45 %	2 %	-	90 %

Rice	45 %	1.6 %	80 %	-
Buckwheat	45 %	4 %	80 %	-

3.- For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :

- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
11.01	1101.00.00	Wheat or meslin flour.	kg	9	10
11.02		Cereal flours other than of wheat or meslin.			
	1102.20.00	-Maize (corn) flour	kg	9	10
	1102.90.00	-Other	kg	9	10
11.03		Cereal groats, meal and pellets.			
		<i>-Groats and meal:</i>			
		<i>--Of wheat:</i>			
	1103.11.10	---Suji	kg	9	10
	1103.11.90	---Other	kg	9	10
	1103.13.00	--Of maize (corn)	kg	9	10
	1103.19.00	--Of other cereals	kg	9	10
	1103.20.00	-Pellets	kg	9	10
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		<i>-Rolled or flaked grains:</i>			
	1104.12.00	--Of oats	kg	9	10
	1104.19.00	--Of other cereals	kg	9	10
		<i>-Other worked grains (for example, hulled, pearled, sliced or kibbled):</i>			
	1104.22.00	--Of oats	kg	9	10
	1104.23.00	--Of maize (corn)	kg	9	10
	1104.29.00	--Of other cereals	kg	9	10
	1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	kg	9	10
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10.00	-Flour, meal and powder	kg	9	10
	1105.20.00	-Flakes, granules and pellets	kg	9	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
11.06		Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.			
	1106.10.00	-Of the dried leguminous vegetables of Heading 07.13	kg	5	5
	1106.20.00	-Of sago or of roots or tubers of Heading 07.14	kg	5	5
	1106.30.00	-Of the products of Chapter 8	kg	5	5
11.07		Malt, whether or not roasted.			
	1107.10.00	-Not roasted	kg	15	15
	1107.20.00	-Roasted	kg	15	15
11.08		Starches; inulin.			
		<i>-Starches:</i>			
	1108.11.00	--Wheat starch	kg	6	10
	1108.12.00	--Maize (corn) starch	kg	6	10
	1108.13.00	--Potato starch	kg	6	10
	1108.14.00	--Manioc (cassava) starch	kg	6	10
	1108.19.00	--Other starches	kg	6	10
	1108.20.00	-Inulin	kg	6	10
11.09	1109.00.00	Wheat Gluten, whether or not dried.	kg	5	5

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to :
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
 - 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
12.01		Soya beans, whether or not broken.			
	1201.10.00	-Seed	kg	9	10
	1201.90.00	-Other	kg	9	10
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
	1202.30.00	-Seed -Other:	kg	9	10
	1202.41.00	--In shell	kg	9	10
	1202.42.00	--Shelled, whether or not broken	kg	9	15
12.03	1203.00.00	Copra.	kg	6	10
12.04	1204.00.00	Linseed, whether or not broken.	kg	9	10
12.05		Rape or colza seeds, whether or not broken.			
	1205.10.00	-Low erucic acid rape or colza seeds	kg	9	10
	1205.90.00	-Other	kg	9	10
12.06	1206.00.00	Sunflower seeds, whether or not broken.	kg	9	10
12.07		Other oil seeds and oleaginous fruits, whether or not broken.			
	1207.10.00	-Palm nuts and kernels -Cotton seeds:	kg	9	10
	1207.21.00	--Seed	kg	6	10
	1207.29.00	--Other	kg	6	10
	1207.30.00	-Castor oil seed	kg	9	10
	1207.40.00	-Sesamum seeds	kg	9	10
	1207.50.00	-Mustard seeds	kg	9	10
	1207.60.00	-Safflower (Carthamus tinctorius) seeds	kg	9	10
	1207.70.00	-Melon seeds -Other:	kg	9	10
	1207.91.00	--Poppy seeds	kg	6	30
	1207.99.00	--Other	kg	9	10
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
	1208.10.00	-Of soya beans	kg	6	10
	1208.90.00	-Other	kg	6	10
12.09		Seeds, fruit and spores, of a kind used for sowing.			
	1209.10.00	-Sugar beet seeds -Seeds of forage plants :	kg	6	10
	1209.21.00	--Lucerne (alfalfa) seeds	kg	6	10
	1209.22.00	--Clover (Trifolium spp.) seeds	kg	6	10
	1209.23.00	--Fescue seeds	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
12.10	1209.24.00	--Kentucky blue grass (<i>poa pratensis</i> L.) seeds	kg	6	10
	1209.25.00	--Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	kg	6	10
	1209.29.00	--Other	kg	6	10
	1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers -Other: --Vegetable seeds:	kg	6	10
	1209.91.10	---Of Cauliflower	kg	6	10
	1209.91.20	---Of Cabbage	kg	6	10
	1209.91.30	---Of Onion	kg	6	10
	1209.91.40	---Of Raddish	kg	6	10
	1209.91.50	---Of Tomato	kg	6	10
	1209.91.90	---Other	kg	6	10
	1209.99.00	--Other	kg	6	10
		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
	1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	kg	6	10
	1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	kg	6	10
		Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.			
	1211.20.00	-Ginseng roots	kg	6	10
	1211.30.00	-Coca leaf	kg	6	10
	1211.40.00	-Poppy straw	kg	6	10
	1211.50.00	-Ephedra	kg	6	10
	1211.60.00	-Bark of African cherry (<i>Prunus africana</i>) -Other:	kg	6	10
12.11	1211.90.10	---Yarchagumba	kg	6	10
	1211.90.90	---Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
12.12		Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. <i>-Seaweeds and other algae:</i>			
	1212.21.00	--Fit for human consumption	kg	6	10
	1212.29.00	--Other <i>-Other:</i>	kg	6	10
	1212.91.00	--Sugar beet	kg	9	10
	1212.92.00	--Locust beans (carob)	kg	9	10
	1212.93.00	--Sugar cane	kg	9	10
	1212.94.00	--Chicory roots	kg	9	10
	1212.99.00	--Other	kg	9	10
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	6	10
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
	1214.10.00	-Lucerne (alfalfa) meal and pellets	kg	6	10
	1214.90.00	-Other	kg	6	10

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
13.01		Lac; natural gums, resins, gumresins and oleoresins (for example, balsams).			
	1301.20.00	-Gum Arabic	kg	6	10
	1301.90.00	-Other	kg	6	10
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
		<i>-Vegetable saps and extracts:</i>			
	1302.11.00	--Opium	kg	6	10
	1302.12.00	--Of liquorice	kg	6	10
	1302.13.00	--Of hops	kg	6	10
	1302.14.00	--Of ephedra	kg	6	10
	1302.19.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	1302.20.00	-Pectic substances, pectinates and pectates <i>-Mucilages and thickeners, whether or not modified, derived from vegetable products:</i>	kg	6	10
	1302.31.00	--Agar-agar	kg	6	10
	1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	6	10
	1302.39.00	--Other	kg	6	10

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10.00	-Bamboos	kg	6	10
	1401.20.00	-Rattans	kg	6	10
	1401.90.00	-Other	kg	6	10
[14.02]					
[14.03]					
14.04		Vegetable products not elsewhere specified or included.			
	1404.20.00	-Cotton linters -Other:	kg	6	10
	1404.90.10	---Semi-processed Catechu of acacia (liquid Kattha)	kg	6	10
	1404.90.20	---Catechu of acacia (Kathas)	kg	6	10
	1404.90.30	---Leafs to roll beedies	kg	6	10
	1404.90.40	---Betel Leaf	kg	6	10
	1404.90.50	--- Rudrakshya	kg	6	10
	1404.90.60	---Skin of Argeli	kg	6	10
	1404.90.70	---Soapnut	kg	6	10
	1404.90.80	---Amriso	kg	6	10
	1404.90.90	---Other	kg	6	10

Section III

ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter 15

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover :

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Notes.

1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2.- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	1501.10.00	-Lard	kg	5	5
	1501.20.00	-Other pig fat	kg	5	5
	1501.90.00	-Other	kg	5	5
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
	1502.10.00	-Tallow	kg	5	5
	1502.90.00	-Other	kg	5	5
15.03	1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	5	5
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
		-Fish-liver oils and their fractions:			
	1504.10.10	---Codliver Oil	kg	6	10
	1504.10.90	---Other	kg	6	10
	1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	kg	6	10
	1504.30.00	-Fats and oils and their fractions, of marine mammals	kg	6	10
15.05	1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	kg	6	10
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	6	10
15.07		Soyabean oil and its fractions, whether or not refined, but not chemically modified.			
	1507.10.00	-Crude oil, whether or not degummed	kg/ltr.	5	10
	1507.90.00	-Other	kg/ltr.	15	15
15.08		Groundnut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10.00	-Crude oil	kg/ltr.	6	10
	1508.90.00	-Other	kg/ltr.	7.25	15
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.20.00	-Extra virgin olive oil	kg/ltr.	6	10
	1509.30.00	-Virgin olive oi	kg/ltr.	6	10
	1509.40.00	-Other virgin olive oils	kg/ltr.	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
15.10	1509.90.00	-Other Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	kg/ltr.	6	10
	1510.10.00	-Crude olive pomace oil	kg/ltr.	6	10
15.11	1510.90.00	-Other Palm oil and its fractions, whether or not refined, but not chemically modified.	kg/ltr.	6	10
	1511.10.00	-Crude oil -Other:	kg/ltr.	5	10
15.12	1511.90.10	---Refined Bleached Deodorized Palm Oil	kg/ltr.	15	15
	1511.90.20	---Refined Bleached Deodorized Palmolein	kg/ltr.	15	15
15.13	1511.90.30	---Refined Bleached Deodorized Palm stearin	kg/ltr.	15	15
	1511.90.90	---Other Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified. <i>-Sunflower-seed or safflower oil and fraction thereof:</i>	kg/ltr.	15	15
15.14	1512.11.00	--Crude oil	kg/ltr.	5	10
	1512.19.00	--Other <i>-Cotton-seed oil and its fractions:</i>	kg/ltr.	15	15
15.13	1512.21.00	--Crude oil, whether or not gossypol has been removed	kg/ltr.	9	10
	1512.29.00	--Other Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. <i>-Coconut (copra) oil and its fractions:</i>	kg/ltr.	9	10
15.14	1513.11.00	--Crude oil	kg/ltr.	6	10
	1513.19.00	--Other <i>-Palm kernel or babassu oil and fractions thereof:</i>	kg/ltr.	7.25	15
15.14	1513.21.00	--Crude oil	kg/ltr.	5	5
	1513.29.00	--Other Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	kg/ltr.	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
15.15		<i>-Low erucic acid rape or colza oil and its fractions:</i>			
	1514.11.00	--Crude oil	kg/ltr.	10	10
	1514.19.00	--Other	kg/ltr.	15	15
		- Other :			
		--Crude Oil:			
	1514.91.10	---Of Canola (Rapeseed)	kg/ltr.	10	10
	1514.91.90	---Other	kg/ltr.	10	10
		--Other:			
	1514.99.10	---Of canola (Rapeseed)	kg/ltr.	15	15
	1514.99.90	---Other	kg/ltr.	15	15
15.16		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		<i>-Linseed oil and its fractions:</i>			
	1515.11.00	--Crude oil	kg/ltr.	6	10
	1515.19.00	--Other	kg/ltr.	7.25	15
		<i>-Maize (corn) oil and its fractions:</i>			
	1515.21.00	--Crude oil	kg/ltr.	5	10
	1515.29.00	--Other	kg/ltr.	15	15
	1515.30.00	-Castor oil and its fractions	kg/ltr.	6	10
	1515.50.00	-Sesame oil and its fractions	kg/ltr.	9	10
	1515.60.00	- Microbial fats and oils and their fractions	kg/ltr.	9	10
15.17	1515.90.00	-Other	kg/ltr.	9	10
		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.10.00	-Animal fats and oils and their fractions	kg	6	10
	1516.20.00	-Vegetable fats and oils and their fractions	kg/ltr.	15	15
	1516.30.00	-Microbial fats and oils and their fractions	kg/ltr.	10	10
		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.10.00	-Margarine, excluding liquid margarine	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
15.18	1517.90.00	-Other	kg/ltr.	7.25	15
	1518.00.00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	kg/ltr.	7.25	15
[15.19]					
15.20	1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	kg/ltr.	6	10
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
	1521.10.00	-Vegetable waxes	kg	6	10
	1521.90.00	-Other	kg	6	10
15.22	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	6	10

Section IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND
VINEGAR; TOBACCO AND MANUFACTURED TOBACCO
SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING
NICOTINE, INTENDED FOR INHALATION WITHOUT
COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS
INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN
BODY

- 1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16
Preparations of meat, of fish, crustaceans, molluscs or other
aquatic invertebrates, or of insects.

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
16.01	1601.00.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	kg	7.25	15
16.02		Other prepared or preserved meat, meat offal, blood or insects.			
	1602.10.00	-Homogenised preparations	kg	7.25	15
	1602.20.00	-Of liver of any animal	kg	7.25	15
		-Of poultry of Heading 01.05:			
	1602.31.00	--Of turkeys	kg	7.25	15
	1602.32.00	--Of fowls of the species Gallus domesticus	kg	7.25	15
	1602.39.00	--Other	kg	7.25	15
		-Of swine:			
	1602.41.00	--Hams and cuts thereof	kg	7.25	15
	1602.42.00	--Shoulders and cuts thereof	kg	7.25	15
	1602.49.00	--Other, including mixtures	kg	7.25	15
	1602.50.00	-Of bovine animals	kg	7.25	15
	1602.90.00	-Other, including preparations of blood of any animal	kg	7.25	15
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	7.25	15
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		-Fish, whole or in pieces, but not minced:			
	1604.11.00	--Salmon	kg	7.25	15
	1604.12.00	--Herrings	kg	7.25	15
	1604.13.00	--Sardines, sardinella and brisling or sprats	kg	7.25	15
	1604.14.00	--Tunas, skipjack tuna and bonito (Sarda spp.)	kg	7.25	15
	1604.15.00	--Mackerel	kg	7.25	15
	1604.16.00	--Anchovies	kg	7.25	15
	1604.17.00	--Eels	kg	7.25	15
	1604.18.00	--Shark fins	kg	7.25	15
	1604.19.00	--Other	kg	7.25	15
	1604.20.00	-Other prepared or preserved fish	kg	7.25	15
		-Caviar and caviar substitutes:			
	1604.31.00	--Caviar	kg	7.25	15
	1604.32.00	--Caviar substitutes	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10.00	-Crab <i>-Shrimps and prawns:</i>	kg	11.25	15
	1605.21.00	--Not in airtight container	kg	7.25	15
	1605.29.00	--Other	kg	7.25	15
	1605.30.00	-Lobster	kg	7.25	15
	1605.40.00	-Other crustaceans <i>-Molluscs:</i>	kg	7.25	15
	1605.51.00	--Oysters	kg	7.25	15
	1605.52.00	--Scallops, including queen scallops	kg	7.25	15
	1605.53.00	--Mussels	kg	7.25	15
	1605.54.00	--Cuttle fish and squid	kg	7.25	15
	1605.55.00	--Octopus	kg	7.25	15
	1605.56.00	--Clams, cockles and arkshells	kg	7.25	15
	1605.57.00	--Abalone	kg	7.25	15
	1605.58.00	--Snails, other than sea snails	kg	7.25	15
	1605.59.00	--Other <i>-Other aquatic invertebrates:</i>	kg	7.25	15
	1605.61.00	--Sea cucumbers	kg	7.25	15
	1605.62.00	--Sea urchins	kg	7.25	15
	1605.63.00	--Jellyfish	kg	7.25	15
	1605.69.00	--Other	kg	7.25	15

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		<i>--Raw sugar not containing added flavouring or colouring matter:</i>			
	1701.12.00	--Beet sugar	kg	6	30
		--Cane sugar specified in Subheading Note 2 to this Chapter:			
	1701.13.10	---Sakhhar (Gud)	kg	30	30
	1701.13.20	---Khanda sugar	kg	30	30
	1701.13.90	---Other	kg	30	30
		--Other cane sugar:			
	1701.14.10	---Sakhhar (Gud)	kg	30	30
	1701.14.20	---Khanda sugar	kg	30	30
	1701.14.90	---Other	kg	30	30
		<i>--Other:</i>			
	1701.91.00	--Containing added flavouring or colouring matter	kg	30	30
		--Other :			
	1701.99.10	---Rock sugar or rock candy or sugar candy (Mishri)	kg	30	30
	1701.99.20	--- Sugar Cube	kg	30	30
	1701.99.90	--- Other	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. <i>-Lactose and lactose syrup :</i>			
	1702.11.00	--Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	6	10
	1702.19.00	--Other	kg	6	10
	1702.20.00	-Maple sugar and maple syrup	kg	6	10
		-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	---Glucose in liquid form	kg	6	10
	1702.30.20	---Glucose in solid form	kg	6	10
	1702.30.30	---Dextrose	kg	6	10
		-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
	1702.40.10	---Glucose in liquid form	kg	6	10
	1702.40.20	---Glucose in solid form	kg	6	10
	1702.40.30	---Dextrose	kg	6	10
	1702.50.00	-Chemically pure fructose	kg	6	10
	1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	6	10
		-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	1702.90.10	---Chemically pure maltose	kg	6	10
	1702.90.20	---Artificial honey, whether or not mixed with natural honey	kg	6	10
	1702.90.30	---Caramel	kg	6	10
	1702.90.90	---Other	kg	6	10
17.03		Molasses resulting from the extraction or refining of sugar.			
	1703.10.00	-Cane molasses	kg	20	20
	1703.90.00	-Other	kg	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10.00	-Chewing gum, whether or not sugar-coated	kg	40	40
	1704.90.00	-Other	kg	40	40

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover :

- (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	6	10
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	5	5
18.03		Cocoa paste, whether or not defatted.			
	1803.10.00	-Not defatted	kg	6	10
	1803.20.00	-Wholly or partly defatted	kg	6	10
18.04	1804.00.00	Cocoa butter, fat and oil.	kg	6	10
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	6	10
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	kg	40	40
	1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg -Other, in blocks, slabs or bars:	kg	40	40
	1806.31.00	--Filled	kg	40	40
	1806.32.00	--Not filled	kg	40	40
		-Other:			
	1806.90.10	---Preparations of Heading 19.04 containing more than 6% by weight of cocoa calculated on totally defatted basis or completely coated with chocolate on the outside even if it does not contain 6% by weight of cocoa.	kg	40	40
	1806.90.90	---Other	kg	40	40

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover :

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates , or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

- (a) The term “groats” means cereal groats of Chapter 11;
- (b) The terms “flour” and “meal” mean :
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of Headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10.00	-Preparations suitable for infants or young children, put up for retail sale.	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
19.02	1901.20.00	-Mixes and doughs for the preparation of baker's wares of Heading 19.05 -Other:	kg	6	10
	1901.90.10	---Malt extracts	kg	7.25	15
	1901.90.90	---Other	kg	7.25	15
		Pasta, whether or not cooked or stuffed (with meat or other Substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		<i>-Uncooked pasta, not stuffed or otherwise prepared:</i>			
	1902.11.00	--Containing eggs	kg	40	40
	1902.19.00	--Other	kg	40	40
	1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	kg	40	40
	1902.30.00	-Other pasta	kg	40	40
	1902.40.00	-Couscous	kg	11.25	40
19.03	1903.00.00	Tapioca and Substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	5	10
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
		<i>-Prepared food obtained by the swelling or roasting of cereals or cereal products :</i>			
	1904.10.10	---Preparations containing less than 6% by weight of cocoa calculated on totally defatted basis or not completely coated with chocolate. ---Other:	kg	7.25	15
	1904.10.91	----Cornflakes	kg	7.25	15
	1904.10.99	----Other	kg	7.25	15
	1904.20.00	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
19.05	1904.30.00	-Bulgur wheat -Other:	kg	7.25	15
	1904.90.10	---Puffed rice(Dhan ko bhuja)	kg	7.25	15
	1904.90.20	---Flattened rice(Chiura)	kg	7.25	15
	1904.90.90	---Other	kg	7.25	15
		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.10.00	-Crispbread	kg	40	40
	1905.20.00	-Gingerbread and the like -Sweet biscuits; waffles and wafers:	kg	40	40
	1905.31.00	--Sweet biscuits	kg	40	40
	1905.32.00	--Waffles and wafers	kg	40	40
	1905.40.00	-Rusks, toasted bread and similar toasted products -Other:	kg	40	40
	1905.90.10	---Pizza	kg	10	10
	1905.90.20	---Kurmure, Kurmure, Lays, Cheeseball	kg	40	40
	1905.90.30	---Papad	kg	30	30
	1905.90.40	---Empty cachets of a kind suitable for pharmaceutical use	kg	40	40
	1905.90.50	---Biscuits not elsewhere specified	kg	40	40
	1905.90.60	---Cake, Cookies and Pastry	kg	40	40
	1905.90.70	---Pauroti (Bread) --- Other crispy savoury food products	kg	40	40
	1905.90.81	----Not fried	kg	30	30
	1905.90.89	----Other	kg	40	40
	1905.90.90	---Other	kg	40	40

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1.- This Chapter does not cover :

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
- (b) Vegetable fats and oils (Chapter 15);
- (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (d) Bakers' wares and other products of heading 19.05; or
- (e) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible

pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10.00	-Cucumbers and gherkins	kg	14	15
	2001.90.00	-Others	kg	14	15
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10.00	-Tomatoes, whole or in pieces	kg	14	15
	2002.90.00	-Other	kg	14	15
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10.00	-Mushrooms of the genus <i>Agaricus</i>	kg	14	15
	2003.90.00	-Other	kg	14	15
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.			
		-Potatoes:			
	2004.10.10	---French fries	kg	18.5	20
	2004.10.90	---Other	kg	18.5	20
	2004.90.00	-Other vegetables and mixtures of vegetables	kg	18.5	20
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.			
	2005.10.00	-Homogenised vegetables -Potatoes:	kg	18.5	20
	2005.20.10	---Potato Chips	kg	18.5	40
	2005.20.90	---Other	kg	18.5	20
	2005.40.00	-Peas (<i>Pisum sativum</i>) -Beans (<i>Vigna spp</i> , <i>Phaseolus spp.</i>):	kg	14	15
	2005.51.00	--Beans, shelled	kg	14	15
	2005.59.00	--Other	kg	14	15
	2005.60.00	-Asparagus	kg	9.5	15
	2005.70.00	-Olives	kg	9.5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
20.06	2005.80.00	-Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) -Other vegetables and mixtures of vegetables:	kg	14	15
	2005.91.00	--Bamboo shoots	kg	14	15
	2005.99.00	--Other	kg	14	15
20.07	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised). Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking whether or not containing added sugar or other sweetening matter.	kg	14	15
20.08	2007.10.00	-Homogenised preparations -Other:	kg	14	15
	2007.91.00	--Citrus fruit	kg	14	15
	2007.99.00	--Other Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. <i>-Nuts, ground-nuts and other seeds, whether or not mixed together:</i>	kg	15	15
	2008.11.00	--Ground-nuts --Other, including mixtures:	kg	14	15
	2008.19.10	--- Grams, roasted or roasted and salted	kg	15	15
	2008.19.20	--- Cashew, roasted or roasted and salted	kg	15	15
	2008.19.30	---Pistachio, roasted or roasted and salted	kg	15	15
	2008.19.40	--- Almond, roasted or roasted and salted	kg	15	15
	2008.19.90	---Other	kg	15	15
	2008.20.00	-Pineapples	kg	14	15
	2008.30.00	-Citrus fruit	kg	14	15
	2008.40.00	-Pears	kg	14	15
	2008.50.00	-Apricots	kg	9.5	15
	2008.60.00	-Cherries	kg	9.5	15
	2008.70.00	-Peaches, including nectarines	kg	14	15
	2008.80.00	-Strawberries <i>-Other, including mixtures other than those of Sub-Heading 2008.19:</i>	kg	9.5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
20.09	2008.91.00	--Palm hearts	kg	14	15
	2008.93.00	--Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	kg	15	15
	2008.97.00	--Mixtures	kg	14	15
		-- <i>Other</i> :	kg		
	2008.99.10	---Fruit Pulp	kg	10	10
	2008.99.90	---Other	kg	15	15
		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		<i>-Orange juice:</i>			
	2009.11.00	--Frozen	ltr/kg.	Per ltr Rs. 60	Per ltr Rs. 60
	2009.12.00	--Not frozen, of a Brix value not exceeding 20	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.19.00	--Other	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
		<i>-Grapefruit juice; pomelo juice:</i>			
	2009.21.00	--Of a Brix value not exceeding 20	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.29.00	--Other	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
		<i>-Juice of any other single citrus fruit :</i>			
	2009.31.00	--Of a Brix value not exceeding 20	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.39.00	--Other	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
		<i>-Pineapple juice :</i>			
	2009.41.00	--Of a Brix value not exceeding 20	ltr/kg.	Per ltr Rs. 60	Per ltr Rs. 60
	2009.49.00	--Other	ltr/kg.	Per ltr Rs. 60	Per ltr Rs. 60
	2009.50.00	-Tomato juice	ltr/kg	Per ltrRs. 60	Per ltr Rs. 60
		<i>-Grape juice (including grape must) :</i>			
	2009.61.00	--Of a Brix value not exceeding 30	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.69.00	--Other	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
		<i>-Apple juice :</i>			
	2009.71.00	--Of a Brix value not exceeding 20	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.79.00	--Other	ltr/kg.	Per ltr Rs. 60	Per ltr Rs. 60

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Juice of any other single fruit, nut or vegetable :</i>			
	2009.81.00	--Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
		--Other:			
	2009.89.10	---Mango juice	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.89.90	---Other	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60
	2009.90.00	-Mixtures of juices	ltr/kg	Per ltr Rs. 60	Per ltr Rs. 60

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates , or any combination thereof (Chapter 16);
- (f) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee Substitutes, and extracts, essences and concentrates thereof. <i>-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</i>			
	2101.11.00	--Extracts, essences and concentrates	kg	11.25	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
21.02	2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	11.25	30
	2101.20.00	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	6	30
	2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	11.25	30
		Yeasts (active or inactive); other single- cell micro-organisms, dead (but not including vaccines of Heading 30.02); prepared baking powders.			
	2102.10.00	-Active yeasts	kg	7.25	15
	2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	kg	7.25	15
	2102.30.00	-Prepared baking powders	kg	7.25	15
		Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.10.00	-Soya sauce	kg	30	30
	2103.20.00	-Tomato ketchup and other tomato sauces	kg	30	30
21.04	2103.30.00	-Mustard flour and meal and prepared mustard	kg	14	20
		-Other:			
	2103.90.10	---Mixed condiments and mixed seasonings	Kg	30	30
	2103.90.20	---Pickle (Achar)	Kg	30	30
	2103.90.90	---Other	kg	30	30
		Soups and broths and preparations therefor; homogenised composite food preparations.			
	2104.10.00	-Soups and broths and preparations therefor	Kg	20	20
	2104.20.00	-Homogenised composite food preparations	kg	20	20
	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	9.5	20
		Food preparations not elsewhere specified or included.			
21.06	2106.10.00	-Protein concentrates and textured protein substances	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Other:			
	2106.90.10	---Dalmoth, Namkeen, Bhujia and Chamena (titbits)	kg	30	30
	2106.90.20	---Pan Masala without tobacco	kg	40	40
	2106.90.30	---Zintang	kg	10	10
	2106.90.40	---Concentrate of non-alcoholic soft drinks	kg	30	30
	2106.90.50	---Pachak, Rochak & Similar goods	kg	20	20
	2106.90.60	---Scented areca nuts without Tobacco	kg	Per kg Rs. 100	Per kg Rs. 100
		--Other:			
	2106.90.91	----Food Supplements	Kg	30	30
	2106.90.92	----Herbal Tea	kg	40	40
	2106.90.93	----Non-Dairy Cream	kg	30	30
	2106.90.94	----Soya chunks (Soyabody Masyaura)	kg	30	30
	2106.90.95	----Gum Base	kg	30	30
	2106.90.99	----Other	kg	30	30

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.

3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
		-Mineral waters and aerated waters:			
	2201.10.10	---Mineral waters	ltr.	40	40
	2201.10.20	---Aerated waters	ltr.	40	40
	2201.10.90	---Other	ltr.	40	40
	2201.90.00	-Other	ltr.	40	40
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2202.10.00	-Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured	ltr.	40	40
		-Other:			
	2202.91.00	--Non-alcoholic beer	ltr.	40	40
		--Other:			
	2202.99.10	---Energy Drinks	ltr.	Per ltr.Rs.100	Per ltr.Rs.100
	2202.99.20	---Soft Drinks	ltr.	Per ltr.Rs.40	Per ltr.Rs.40
	2202.99.30	---Of aromatic milk	ltr.	Per ltr.Rs.40	Per ltr.Rs.40
	2202.99.90	---Other	ltr.	40	40
22.03	2203.00.00	Beer made from malt.	ltr.	Per ltr. Rs.200	Per ltr. Rs.200
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09.			
		-Sparkling wine:			
	2204.10.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.10.20	--- Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.10.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		<i>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</i>			
		--In containers holding 2 ltr. or less:			
	2204.21.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.21.20	---Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.21.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		--In containers holding more than 2 ltr. but not more than 10 ltr.:			
	2204.22.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.22.20	--- Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.22.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		--Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
22.05	2204.29.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.29.20	---Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.29.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.30.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.30.20	---Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2204.30.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		-In containers holding 2 ltr. or less:			
	2205.10.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2205.10.20	---Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
22.06	2205.10.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		-Other:			
	2205.90.10	---Of an alcoholic strength by volume not exceeding 12% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2205.90.20	---Of an alcoholic strength by volume exceeding 12% vol. but not exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
	2205.90.30	---Of an alcoholic strength by volume exceeding 17% vol.	ltr.	Per ltr. Rs.300	Per ltr. Rs.300
		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	---Chhayang (Country Beer)	ltr.	40	40
	2206.00.20	---Champagne, Sherry, Mead, Perry, Cider	ltr.	40	40
	2206.00.30	---Sake	ltr.	40	40

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
22.07	2206.00.40	---Herb mixed beverages with alcohol content of more than 17%, cocktail (mixture of alcoholic and alcoholic/non-alcoholic) and other fermented beverages	ltr.	40	40
	2206.00.90	---Other Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength. -Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher :	ltr.	40	40
	2207.10.10	---Undenatured ethyl alcohol	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.10.20	---Rectified spirit used as a raw material for liquor of an alcoholic strength by volume of 80% vol. or higher	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.10.30	---E.N.A. (Extra Neutral Alcohol)	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.10.40	---Anhydrous Ethanol (of an alcoholic strength by volume exceeding 99% vol.)	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.10.90	---Other -Ethyl alcohol and other spirits, denatured, of any strength :	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.20.10	---Denatured spirit of an alcoholic strength by volume from 80% to 99% alcohol)	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
	2207.20.90	---Other	ltr.	Per ltr. Rs.60	Per ltr. Rs.60
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. -Spirits obtained by distilling grape wine or grape marc:			
22.08	2208.20.10	---All kinds of alcoholic fluids including spirits used as raw material of wine or brandy ---Other:	ltr.	Per ltr. Rs.1500	Per ltr. Rs.1500
	2208.20.91	----Prepared spirits (brandy) of 15 U.P. strength (alcoholic strength by volume of 48.5% vol.)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2208.20.92	----Prepared spirits (brandy) of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.20.93	----Prepared spirits (brandy) of 30 U.P. strength (alcoholic strength by volume of 39.94% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.20.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Whiskies :</i>			
	2208.30.10	---Alcoholic fluids including spirits used as raw materials of whisky	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			
	2208.30.91	---- Prepared whisky of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.30.92	---- Prepared whisky of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.30.93	---- Prepared whisky of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.30.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Rum and other spirits obtained by distilling fermented sugar-cane products:</i>			
	2208.40.10	---Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			
	2208.40.91	----Prepared rum of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.40.92	----Prepared rum of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.40.93	----Prepared rum of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.40.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Gin and Geneva :</i>			
	2208.50.10	---Alcoholic fluids including spirits used as raw materials of Gin and Geneva	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2208.50.91	----Prepared gin and geneva of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.50.92	----Prepared gin and geneva of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.50.93	----Prepared gin and geneva of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.50.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Vodka :</i>			
	2208.60.10	---Alcoholic fluids including spirits used as raw materials of Vodka	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			
	2208.60.91	----Prepared vodka of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.60.92	----Prepared vodka of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.60.93	----Prepared vodka of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.60.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Liqueurs and cordials :</i>			
	2208.70.10	---Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			
	2208.70.91	---- Prepared liqueurs and cordials of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.70.92	----Prepared liqueurs and cordials of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.70.93	----Prepared liqueurs and cordials of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.70.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
		<i>-Other :</i>			
	2208.90.10	---Alcoholic fluids including spirits used as raw materials of other liquor	ltr.	Per ltr. Rs.1500	Per ltr. Rs. 1500
		---Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
22.09	2208.90.91	----Prepared liquor of 15U.P. strength (alcoholic strength by volume of 48.5% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.92	----Prepared liquor of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.93	----Prepared liquor of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.94	----Prepared liquor of 40 U.P. strength (alcoholic strength by volume of 34.23% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.95	----Prepared liquor of 50 U.P. strength (alcoholic strength by volume of 28.53% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.96	----Prepared liquor of 70 U.P. strength (alcoholic strength by volume of 17.12% vol)	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2208.90.99	----Other	ltr.	Per ltr. Rs.2000	Per ltr. Rs.2000
	2209.00.00	Vinegar and Substitutes for vinegar obtained from acetic acid.	ltr.	7.25	15

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

- 1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
	2301.10.00	-Flour, meals and pellets, of meat or meat offal; greaves	kg	6	10
	2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	6	10
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
	2302.10.00	-Of maize (corn)	kg	6	10
	2302.30.00	-Of wheat	kg	6	10
		-Of other cereals			
	2302.40.10	--- straw and pellets of chasew	kg	6	10
	2302.40.90	---Other	kg	6	10
	2302.50.00	-Of leguminous plants	kg	6	10
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
	2303.10.00	-Residues of starch manufacture and similar residues	kg	6	10
	2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	kg	6	10
	2303.30.00	-Brewing or distilling dregs and waste	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
23.04	2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	6	10
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	6	10
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.			
	2306.10.00	-Of cotton seeds	kg	6	10
	2306.20.00	-Of linseed	kg	6	10
	2306.30.00	-Of sunflower seeds	kg	6	10
		<i>-Of rape or colza seeds :</i>			
	2306.41.00	--Of low erucic acid rape or colza seeds	kg	6	10
	2306.49.00	--Other	kg	6	10
	2306.50.00	-Of coconut or copra	kg	6	10
	2306.60.00	-Of palm nuts or kernels	kg	6	10
	2306.90.00	-Other	kg	6	10
23.07	2307.00.00	Wine lees; argol.	kg	6	10
23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.			
23.09		Preparations of a kind used in animal feeding.	kg	5	5
	2309.10.00	-Dog or cat food, put up for retail sale	kg	5	10
	2309.90.00	-Other	kg	5	10

Chapter 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Note.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Note.

- 1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10.00	-Tobacco, not stemmed/stripped	kg	30	30
	2401.20.00	-Tobacco, partly or wholly stemmed/stripped	kg	30	30
	2401.30.00	-Tobacco refuse	kg	30	30
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	stk	Per thousand sticks Rs. 9000	Per thousand sticks Rs. 9000
		-Cigarettes containing tobacco:			
	2402.20.10	---Without filter	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500
		---With filter			
	2402.20.21	----of length not exceeding 70m.m.	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500
	2402.20.22	----Of length exceeding 70m.m. but not exceeding 75m.m.	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
24.03	2402.20.23	----Of length exceeding 75 m.m. but not exceeding 85 m.m.	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500
	2402.20.24	----Of length exceeding 85 m.m.	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500
		-Other:			
	2402.90.10	---Manufactured bidi	stk	Per thousand sticks Rs. 4500	Per thousand sticks Rs. 4500
	2402.90.20	---All kinds of cigar	Stk	Per thousand sticks Rs. 9000	Per thousand sticks Rs. 9000
	2402.90.90	---Other	Stk	Per thousand sticks Rs. 9000	Per thousand sticks Rs. 9000
		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences			
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	80	80
		--Other:			
	2403.19.10	---Pipe Tobacco	kg	80	80
	2403.19.20	---Processed Tobacco for Cigarette and Beedies	kg	30	30
	2403.19.90	---Other	kg	30	30
		-Other :			
	2403.91.00	--"Homogenised " or " reconstituted " tobacco	kg	30	30
		--Other:			
	2403.99.10	---Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Kg	80	80
	2403.99.20	---Packed chewing tobacco, to be mixed in lime, put up for retail sale	Kg	80	80
	2403.99.30	---Cut tobacco, dust tobacco not for retail sale	Kg	80	80
		---Other:			
	2403.99.91	----Hukkah Flavour	Kg	80	80
	2403.99.99	----Other	Kg	80	80

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
		-Products intended for inhalation without combustion :			
	2404.11.00	--Containing tobacco or reconstituted tobacco	Kg	40	40
	2404.12.00	--Other, containing nicotine	Kg	40	40
	2404.19.00	--Other	Kg	40	40
		-Other :			
	2404.91.00	--For oral application	Kg	40	40
	2404.92.00	--For transdermal application	Kg	40	40
	2404.99.00	--Other	Kg	40	40

Section V MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2.- This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (ij) Billiard chinks (heading 95.04); or
- (k) Writing or drawing chinks or tailors' chinks (heading 96.09).

- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

- 4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.			
	2501.00.10	---Industrial Salt (Non-edible)	kg	5	5
	2501.00.20	---Black Salt	kg	Free	Free
	2501.00.90	---Other	kg	Free	Free
25.02	2502.00.00	Unroasted iron pyrites.	kg	6	10
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	6	10
25.04		Natural graphite.			
	2504.10.00	-In powder or in flakes	kg	5	5
	2504.90.00	-Other	kg	5	5
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.			
	2505.10.00	-Silica sand and quartz sands	kg	6	10
	2505.90.00	-Other	kg	6	10
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2506.10.00	-Quartz	kg	6	10
	2506.20.00	-Quartzite	kg	6	10
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	6	10
25.08		Other clays (not including expanded clays of Heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
	2508.10.00	-Bentonite	kg	5	5
	2508.30.00	-Fire clay	kg	5	5
	2508.40.00	-Other clays	kg	5	5
	2508.50.00	-Andalusite, kyanite and sillimanite	kg	5	5
	2508.60.00	-Mullite	kg	5	5
	2508.70.00	-Chamotte or dinas earths	kg	5	5
25.09	2509.00.00	Chalk.	kg	6	10
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.11	2510.10.00	-Unground	kg	6	10
	2510.20.00	-Ground	kg	6	10
25.12		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of Heading 28.16.			
	2511.10.00	-Natural barium sulphate (barytes)	kg	6	10
	2511.20.00	-Natural barium carbonate (witherite)	kg	6	10
	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less			
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	kg	5	5
	2513.10.00	-Pumice stone	kg	6	10
25.14	2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	kg	6	10
	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	9.5	20
25.15		Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		<i>-Marble and travertine:</i>			
	2515.11.00	--Crude or roughly trimmed	kg/m ³	7.25	10
	2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	30	30
	2515.20.00	-Ecaussine and other calcareous monumental or buiding stone; alabaster	kg/m ³	30	30
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.17		<i>-Granite:</i>			
	2516.11.00	--Crude or roughly trimmed	kg/m ³	7.25	10
	2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	20	20
		<i>-Sandstone:</i>			
	2516.20.10	---Gravel and pebbles up to 2.5 inches, whether or not crushed	kg/m ³	20	20
	2516.20.20	---Stones of more than 2.5 inches, whether or not crushed	kg/m ³	20	20
	2516.20.30	---Mixture of stones and sand whether or not crushed, sand (chharra)	kg/m ³	20	20
	2516.90.00	-Other monumental or building stone	kg/m ³	20	20
		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the Heading tarred macadam; granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat-treated			
		-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:			
	2517.10.10	---Crushed or uncrushed aggregate and pebbles upto the size 2.5 inches	kg/m ³	6	10
	2517.10.20	---Crushed or uncrushed stones of a size more than 2.5 inches	kg/m ³	6	10
	2517.10.30	---Mixture of crushed or uncrushed stones and sand (Chharra)	kg/m ³	6	10
		-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Sub-heading 2517.10:			
	2517.20.10	---Crushed or uncrushed aggregate and pebbles upto the size 2.5 inches	kg/m ³	6	10
	2517.20.20	---Crushed or uncrushed stones of size more than 2.5 inches	kg/m ³	6	10
	2517.30.00	-Tarred macadam	kg/m ³	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.18	2517.41.00	-Granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat-treated: --Of marble --Other: ---Stone powder	kg/m ³	30	30
	2517.49.11	----Produced by crusher industry	kg/m ³	30	30
	2517.49.19	----Other ---Other:	kg/m ³	30	30
	2517.49.91	----Produced by crusher industry	kg/m ³	30	30
	2517.49.99	----Other	kg/m ³	30	30
		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2518.10.00	-Dolomite, not calcined or sintered	kg	6	10
	2518.20.00	-Calcined or sintered dolomite	kg	6	10
		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
	2519.10.00	-Natural magnesium carbonate (magnesite)	kg	6	10
25.20	2519.90.00	-Other	kg	6	10
		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
25.21	2520.10.00	-Gypsum; anhydrite	kg	5	5
	2520.20.00	-Plasters	kg	6	10
	2521.00.00	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.	kg	6	10
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of Heading 28.25.			
	2522.10.00	-Quicklime	kg	6	10
	2522.20.00	-Slaked lime	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.23	2522.30.00	-Hydraulic lime Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	kg	6	10
	2523.10.00	-Cement clinkers <i>-Portland cement:</i>	MT	Per MT Rs.2400	Per MT Rs. 2400
	2523.21.00	--White cement, whether or not artificially coloured	kg	30	30
	2523.29.00	--Other	MT	Per MT Rs.4050	Per MT Rs. 4050
	2523.30.00	-Aluminous cement	kg	10	10
25.24	2523.90.00	-Other hydraulic cements Asbestos.	kg	30	30
	2524.10.00	-Crocidolite	kg	6	10
	2524.90.00	-Other	kg	6	10
25.25		Mica, including splittings; mica waste.			
	2525.10.00	-Crude mica and mica rifted into sheets or splittings	kg	6	10
	2525.20.00	-Mica powder	kg	6	10
	2525.30.00	-Mica waste	kg	6	10
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
	2526.10.00	-Not crushed, not powdered	kg	6	10
	2526.20.00	-Crushed or powdered	kg	6	10
[25.27]					
25.28	2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.	kg	6	10
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
	2529.10.00	-Feldspar <i>-Fluorspar:</i>	kg	6	10
	2529.21.00	--Containing by weight 97% or less of calcium fluoride	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
25.30	2529.22.00	--Containing by weight more than 97% of calcium fluoride	kg	6	10
	2529.30.00	-Leucite; nepheline and nepheline syenite	kg	6	10
		Mineral substances not elsewhere specified or included.			
	2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	kg	6	10
	2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	kg	6	10
	2530.90.00	-Other	kg	6	10

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyllead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in Subheading 2620.60.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
26.01		Iron ores and concentrates, including roasted iron pyrites. <i>-Iron ores and concentrates, other than roasted iron pyrites:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
26.02	2601.11.00	--Non-agglomerated	kg	6	10
	2601.12.00	--Agglomerated	kg	6	10
	2601.20.00	-Roasted iron pyrites	kg	6	10
	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	kg	6	10
26.03	2603.00.00	Copper ores and concentrates.	kg	6	10
26.04	2604.00.00	Nickel ores and concentrates.	kg	6	10
26.05	2605.00.00	Cobalt ores and concentrates.	kg	6	10
26.06	2606.00.00	Aluminium ores and concentrates.	kg	6	10
26.07	2607.00.00	Lead ores and concentrates.	kg	6	10
26.08	2608.00.00	Zinc ores and concentrates.	kg	6	10
26.09	2609.00.00	Tin ores and concentrates.	kg	6	10
26.10	2610.00.00	Chromium ores and concentrates.	kg	6	10
26.11	2611.00.00	Tungsten ores and concentrates.	kg	6	10
26.12		Uranium or thorium ores and concentrates.			
26.13	2612.10.00	-Uranium ores and concentrates	kg	6	10
	2612.20.00	-Thorium ores and concentrates	kg	6	10
		Molybdenum ores and concentrates.			
26.14	2613.10.00	-Roasted	kg	6	10
	2613.90.00	-Other	kg	6	10
	2614.00.00	Titanium ores and concentrates.	kg	6	10
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
26.16	2615.10.00	-Zirconium ores and concentrates	kg	6	10
	2615.90.00	-Other	kg	6	10
		Precious metal ores and concentrates.			
26.17	2616.10.00	-Silver ores and concentrates	kg	6	10
	2616.90.00	-Other	kg	6	10
		Other ores and concentrates.			
26.18	2617.10.00	-Antimony ores and concentrates	kg	6	10
	2617.90.00	-Other	kg	6	10
	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	MT	Per MT Rs. 1000	Per MT Rs. 1000
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	MT	Per MT Rs. 1000	Per MT Rs. 1000
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
26.21		<i>-Containing mainly zinc:</i>			
	2620.11.00	--Hard zinc spelter	kg	5	5
	2620.19.00	--Other	kg	5	5
		<i>-Containing mainly lead :</i>			
	2620.21.00	--Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5	5
	2620.29.00	--Other	kg	5	5
	2620.30.00	-Containing mainly copper	kg	5	5
	2620.40.00	-Containing mainly aluminium	kg	5	5
	2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	kg	5	5
		<i>-Other :</i>			
	2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5	5
	2620.99.00	--Other	kg	5	5
		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
	2621.10.00	-Ash and residues from the incineration of municipal waste	MT	Per MT Rs.1000	Per MT Rs.1000
	2621.90.00	-Other	MT	Per MT Rs.1000	Per MT Rs.1000

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

- 5.- For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal. <i>-Coal, whether or not pulverised, but not agglomerated:</i>			
	2701.11.00	--Anthracite	kg	5	5
	2701.12.00	--Bituminous coal	kg	5	5
	2701.19.00	--Other coal	kg	5	5
	2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5	5
27.02		Lignite, whether or not agglomerated, excluding jet.			
	2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	kg	5	5
	2702.20.00	-Agglomerated lignite	kg	5	5
27.03	2703.00.00	Peat (including peat litter), whether or not agglomerated.	kg	5	5
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	5	5
27.05	2705.00.00	Coalgas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	5	5
27.06	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	5	5
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.10.00	-Benzol (benzene)	kg	5	5
	2707.20.00	-Toluol (toluene)	kg	5	5
	2707.30.00	-Xylol (xylenes)	kg	5	5
	2707.40.00	-Naphthalene	kg	5	5
	2707.50.00	-Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg	5	5
		<i>-Other:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
27.08	2707.91.00	--Creosote oils	kg	5	5
	2707.99.00	--Other	kg	5	5
		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
27.09	2708.10.00	-Pitch	kg	7.25	15
	2708.20.00	-Pitch coke	kg	7.25	15
	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	kg/ltr	6	10
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.			
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
		--Light oils and preparations:			
	2710.12.10	---Motor Spirit (Petrol)	KL	Per KL Rs.25200	Per KL Rs.25200
	2710.12.20	---Hexsen (food grade)	KL	Per KL Rs.25200	Per KL Rs.25200
	2710.12.90	---Other	KL	Per KL Rs.25200	Per KL Rs.25200
		--Other:			
	2710.19.10	---Kerosene (Superior Kerosene Oil)	KL	Per KL Rs.12000	Per KL Rs.12000
	2710.19.20	---Avaiaation Turbine Fuel	KL	Per KL Rs.2100	Per KL Rs.2100
	2710.19.30	---High Speed Diesel	KL	Per KL Rs.12000	Per KL Rs.12000
	2710.19.40	---Light Diesel Oil	KL	Per KL Rs.440	Per KL Rs.440
	2710.19.50	---Fuel Oil (Furnace Oil)	kg/ltr.	5	5
	2710.19.60	---Base Oil (to be used in the manufacture of lubricants)	kg/ltr.	30	30
	2710.19.70	---Jute batching oil and Textile Oil	kg/ltr.	15	15
	2710.19.80	---Lubricating Oil	kg/ltr.	30	30
		---Other:			
	2710.19.91	----Spindle Oil	kg/ltr.	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
27.11	2710.19.92	----Transformer Oil	kg/ltr.	15	15
	2710.19.93	----Mineral Turpentine Oil	kg/ltr.	15	15
	2710.19.94	----Rubber Processing Oil	kg/ltr.	20	20
	2710.19.95	----White Oil/Liquid Parafin Oil	kg/ltr.	20	20
	2710.19.99	----Other	kg/ltr.	30	30
	2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils <i>-Waste Oils:</i>	kg/ltr	30	30
	2710.91.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg/ltr	11.25	30
	2710.99.00	--Other Petroleum gases and other gaseous hydrocarbons. <i>-Liquefied:</i>	kg/ltr	11.25	30
	2711.11.00	--Natural gas --Propane:	kg	14	15
	2711.12.10	---For refrigerant (R-290)	kg	14	15
	2711.12.90	---Other --Butanes:	kg	14	15
	2711.13.10	---Butane (R-600) and Iso-Butane (R-600A) used in refrigerant	kg	14	15
	2711.13.90	---Butanes and Iso-Butanes other than refrigerants	kg	14	15
	2711.14.00	--Ethylene, propylene, butylene et butadiene --Other:	kg	14	15
	2711.19.10	---Liquefied Petroleum Gas(L.P.G.)	kg	5	5
	2711.19.90	---Other <i>-In gaseous state:</i>	kg	14	15
	2711.21.00	--Natural gas	kg	14	15
	2711.29.00	--Other	kg	14	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
27.12		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
	2712.10.00	-Petroleum jelly	kg	6	10
	2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	kg	6	10
	2712.90.00	-Other	kg	6	10
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. <i>-Petroleum coke:</i>			
	2713.11.00	--Not calcined	kg	5	5
	2713.12.00	--Calcined	kg	5	5
	2713.20.00	-Petroleum bitumen	kg	7.25	15
	2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous mineral	kg	7.25	15
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
	2714.10.00	-Bituminous or oil shale and tar sands	kg	7.25	15
	2714.90.00	-Other	kg	7.25	15
27.15	2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).			
			kg	7.25	15
27.16	2716.00.00	Electrical energy.	MWH	Free	Free

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio- cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.01		I. - CHEMICAL ELEMENTS			
		Fluorine, chlorine, bromine and iodine.			
	2801.10.00	-Chlorine	kg	5	5
	2801.20.00	-Iodine	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.02	2801.30.00	-Fluorine; bromine	kg	6	10
	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	6	10
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	kg	5	5
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10.00	-Hydrogen <i>-Rare gases:</i>	kg/m ³	6	10
	2804.21.00	--Argon	kg/m ³	6	10
	2804.29.00	--Other	kg/m ³	6	10
	2804.30.00	-Nitrogen <i>-Oxygen:</i>	kg/m ³	6	10
	2804.40.10	---Medical Grade	kg/m ³	5	5
	2804.40.90	---Other	kg/m ³	5	5
	2804.50.00	-Boron; tellurium <i>-Silicon:</i>	kg	6	10
	2804.61.00	--Containing by weight not less than 99.99% of silicon	kg	6	10
	2804.69.00	--Other	kg	6	10
	2804.70.00	-Phosphorus	kg	6	10
	2804.80.00	-Arsenic	kg	6	10
	2804.90.00	-Selenium	kg	6	10
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. <i>-Alkali or alkaline-earth metals:</i>			
	2805.11.00	--Sodium	kg	6	10
	2805.12.00	--Calcium	kg	6	10
	2805.19.00	--Other	kg	6	10
	2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	6	10
	2805.40.00	-Mercury	kg	5	5
28.06		II - INORGANIC ACIDS AND ORGANIC OXYGEN COMPOUNDS OF NON-METALS			
		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10.00	-Hydrogen chloride (hydrochloric acid)	kg	7.25	15
	2806.20.00	-Chlorosulphuric acid	kg	6	10
28.07	2807.00.00	Sulphuric acid; oleum.	kg	7.25	15
28.08	2808.00.00	Nitric acid; sulphonitric acids.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
	2809.10.00	-Diphosphorous pentaoxide	kg	6	10
	2809.20.00	-Phosphoric acid and polyphosphoric acids	kg	6	10
28.10	2810.00.00	Oxides of boron; boric acids	kg	6	10
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals. <i>-Other inorganic acids:</i>			
	2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	kg	7.25	15
	2811.12.00	--Hydrogen cyanide (hydrocyanic acid)	kg	7.25	15
	2811.19.00	--Other <i>-Other inorganic oxygen compounds of non-metals:</i> --Carbon dioxide:	kg	7.25	15
	2811.21.10	---For refrigerant (R-744)	kg	7.25	15
	2811.21.90	---Other	kg	7.25	15
	2811.22.00	--Silicon dioxide	kg	7.25	15
	2811.29.00	--Other	kg	7.25	15
		III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		Halides and halide oxides of non-metals. -Chlorides and chloride oxides :			
	2812.11.00	--Carbonyl dichloride (phosgene)	kg	6	10
	2812.12.00	--Phosphorus oxychloride	kg	6	10
	2812.13.00	--Phosphorus trichloride	kg	6	10
	2812.14.00	--Phosphorus pentachloride	kg	6	10
	2812.15.00	--Sulphur monochloride	kg	6	10
	2812.16.00	--Sulphur dichloride	kg	6	10
	2812.17.00	--Thionyl chloride	kg	6	10
	2812.19.00	--Other	kg	6	10
	2812.90.00	-Other	kg	6	10
28.13.		Sulphides of non-metals; commercial phosphorus trisulphide.			
	2813.10.00	-Carbon disulphide	kg	6	10
	2813.90.00	-Other	kg	6	10
		IV -INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14.		Ammonia, Anhydrous or in aqueous solution.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.15		-Anhydrous ammonia:			
	2814.10.10	---For refrigerant	kg	6	10
	2814.10.90	---Other	kg	6	10
	2814.20.00	-Ammonia in aqueous solution	kg	6	10
28.16		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		<i>-Sodium hydroxide (caustic soda):</i>			
	2815.11.00	--Solid	kg	5	5
	2815.12.00	--In aqueous solution (soda lye or liquid soda)	kg	5	5
28.17	2815.20.00	-Potassium hydroxide (caustic potash)	kg	5	5
	2815.30.00	-Peroxides of sodium or potassium	kg	5	5
		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
	2816.10.00	-Hydroxide and peroxide of magnesium	kg	6	10
28.18	2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	kg	6	10
	2817.00.00	Zinc oxide; zinc peroxide.	kg	5	5
28.19		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
	2818.10.00	-Artificial corundum, whether or not chemically defined	kg	6	10
	2818.20.00	-Aluminium oxide, other than artificial corundum	kg	6	10
	2818.30.00	-Aluminium hydroxide	kg	6	10
28.20		Chromium oxides and hydroxides.			
	2819.10.00	-Chromium trioxide	kg	6	10
28.21	2819.90.00	-Other	kg	6	10
		Manganese oxides.			
28.22	2820.10.00	-Manganese dioxide	kg	5	5
	2820.90.00	-Other	kg	5	5
28.23		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
	2821.10.00	-Iron oxides and hydroxides	kg	7.25	15
	2821.20.00	-Earth colours	kg	7.25	15
	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	6	10
28.24	2823.00.00	Titanium oxides.	kg	7.25	15
		Lead oxides; red lead and orange lead.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.25	2824.10.00	-Lead monoxide (litharge, massicot)	kg	5	5
	2824.90.00	-Other	kg	5	5
		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
	2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	kg	6	10
	2825.20.00	-Lithium oxide and hydroxide	kg	6	10
	2825.30.00	-Vanadium oxides and hydroxides	kg	6	10
	2825.40.00	-Nickel oxides and hydroxides	kg	6	10
	2825.50.00	-Copper oxides and hydroxides	kg	6	10
	2825.60.00	-Germanium oxides and zirconium dioxide	kg	6	10
	2825.70.00	-Molybdenum oxides and hydroxides	kg	6	10
	2825.80.00	-Antimony oxides	kg	6	10
	2825.90.00	-Other	kg	6	10
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
28.26		<i>-Fluorides:</i>			
	2826.12.00	--Of aluminium	kg	6	10
	2826.19.00	--Other	kg	6	10
	2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	kg	6	10
	2826.90.00	-Other	kg	6	10
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
	2827.10.00	-Ammonium chloride	kg	6	10
	2827.20.00	-Calcium chloride	kg	6	10
		<i>-Other chlorides:</i>			
	2827.31.00	--Of magnesium	kg	6	10
	2827.32.00	--Of aluminium	kg	6	10
	2827.35.00	--Of nickel	kg	6	10
	2827.39.00	--Other	kg	6	10
		<i>-Chloride oxides and chloride hydroxides:</i>			
	2827.41.00	--Of copper	kg	6	10
	2827.49.00	--Other	kg	6	10
		<i>-Bromides and bromide oxides:</i>			
	2827.51.00	--Bromides of sodium or of potassium	kg	6	10
	2827.59.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.28	2827.60.00	-Iodides and iodide oxides Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	kg	6	10
	2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	kg	7.25	15
28.29	2828.90.00	-Other Chlorates and perchlorates; bromates and perbromates; iodates and periodates. <i>-Chlorates:</i>	kg	7.25	15
	2829.11.00	--Of sodium	kg	6	10
28.30	2829.19.00	--Other	kg	6	10
	2829.90.00	-Other Sulphides; polysulphides, whether or not chemically defined.	kg	6	10
28.31.	2830.10.00	-Sodium sulphides	kg	6	10
	2830.90.00	-Other Dithionites and sulphonylates.	kg	6	10
28.32	2831.10.00	-Of sodium	kg	6	10
	2831.90.00	-Other Sulphites; thiosulphates.	kg	6	10
28.33	2832.10.00	-Sodium sulphites	kg	6	10
	2832.20.00	-Other sulphites	kg	6	10
28.34	2832.30.00	-Thiosulphates Sulphates; alums; peroxosulphates (persulphates). <i>-Sodium sulphates:</i>	kg	6	10
	2833.11.00	--Disodium sulphate	kg	7.25	15
28.34	2833.19.00	--Other <i>-Other sulphates:</i>	kg	7.25	15
	2833.21.00	--Of magnesium	kg	7.25	15
28.34	2833.22.00	--Of aluminium	kg	7.25	15
	2833.24.00	--Of nickel	kg	7.25	15
28.34	2833.25.00	--Of copper	kg	7.25	15
	2833.27.00	--Of barium	kg	7.25	15
28.34	2833.29.00	--Other	kg	7.25	15
	2833.30.00	-Alums	kg	7.25	15
28.34	2833.40.00	-Peroxosulphates (persulphates) Nitrites; nitrates.	kg	7.25	15
	2834.10.00	-Nitrites <i>-Nitrates:</i>	kg	6	10
28.34	2834.21.00	--Of potassium	kg	6	10
	2834.29.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
	2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites) <i>-Phosphates:</i>	kg	6	10
	2835.22.00	--Of mono- or disodium	kg	6	10
	2835.24.00	--Of potassium	kg	6	10
	2835.25.00	--Calcium hydrogenorthophosphate (dicalcium phosphate)	kg	6	10
	2835.26.00	--Other phosphates of calcium	kg	6	10
	2835.29.00	--Other <i>-Polyphosphates:</i>	kg	6	10
	2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	kg	6	10
	2835.39.00	--Other	kg	6	10
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.20.00	-Disodium carbonate	kg	5	5
	2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	kg	5	5
	2836.40.00	-Potassium carbonates	kg	5	5
	2836.50.00	-Calcium carbonate	kg	5	5
	2836.60.00	-Barium carbonate <i>-Other:</i>	kg	5	5
	2836.91.00	--Lithium carbonates	kg	5	5
	2836.92.00	--Strontium carbonate	kg	5	5
	2836.99.00	--Other	kg	5	5
28.37		Cyanides, cyanide oxides and complex cyanides.			
		<i>-Cyanides and cyanide oxides:</i>			
	2837.11.00	--Of sodium	kg	6	10
	2837.19.00	--Other	kg	6	10
	2837.20.00	-Complex cyanides	kg	6	10
[28.38]					
28.39		Silicates; commercial alkali metal silicates.			
		<i>-Of Sodium:</i>			
	2839.11.00	--Sodium metasilicates	kg	7.25	15
	2839.19.00	--Other	kg	7.25	15
	2839.90.00	-Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.40		Borates; peroxoborates (perborates). <i>-Disodium tetraborate (refined borax):</i>			
	2840.11.00	--Anhydrous	kg	6	10
	2840.19.00	--Other	kg	6	10
	2840.20.00	-Other borates	kg	6	10
	2840.30.00	-Peroxoborates (perborates)	kg	6	10
28.41		Salts of oxometallic or peroxometallic acids.			
	2841.30.00	-Sodium dichromate	kg	6	10
	2841.50.00	-Other chromates and dichromates; peroxochromates <i>-Manganites, manganates and permanganates:</i>	kg	6	10
	2841.61.00	--Potassium permanganate	kg	6	10
	2841.69.00	--Other	kg	6	10
	2841.70.00	-Molybdates	kg	6	10
	2841.80.00	-Tungstates (wolframates)	kg	6	10
	2841.90.00	-Other	kg	6	10
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
	2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	6	10
	2842.90.00	-Other	kg	6	10
		VI.- MISCELLANEOUS			
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals			
	2843.10.00	-Colloidal precious metals <i>-Silver compounds:</i>	kg	6	10
	2843.21.00	--Silver nitrate	kg	6	10
	2843.29.00	--Other	kg	6	10
	2843.30.00	-Gold compounds	kg	6	10
	2843.90.00	-Other compounds; amalgams	kg	6	10
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	6	10
	2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	kg	6	10
	2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	kg	6	10
		<i>-Radioactive elements and isotopes and compounds other than those of Sub-heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:</i>			
	2844.41.00	--Tritium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing tritium or its compounds	kg	6	10
	2844.42.00	--Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements or compounds	kg	6	10
	2844.43.00	--Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds	kg	6	10
	2844.44.00	--Radioactive residues.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.45	2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors Isotopes other than those of Heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	kg	6	10
	2845.10.00	-Heavy water (deuterium oxide)	kg	6	10
	2845.20.00	-Boron enriched in boron-10 and its compounds	kg	6	10
	2845.30.00	-Lithium enriched in lithium-6 and its compounds	kg	6	10
	2845.40.00	-Helium-3	kg	6	10
28.46	2845.90.00	-Other Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	kg	6	10
	2846.10.00	-Cerium compounds	kg	6	10
	2846.90.00	-Other	kg	6	10
	28.47	2847.00.00 Hydrogen peroxide, whether or not solidified with urea.	kg	6	10
[28.48]					
28.49		Carbides, whether or not chemically defined.			
	2849.10.00	-Of calcium	kg	6	10
	2849.20.00	-Of silicon	kg	6	10
	2849.90.00	-Other	kg	6	10
	28.50	2850.00.00 Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading 28.49.	kg	6	10
[28.51]					
28.52		Inorganic and organic compounds of mercury, whether or not chemically defined, excluding amalgams			
	2852.10.00	-Chemically defined	kg	6	10
	2852.90.00	-Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
	2853.10.00	-Cyanogen chloride (chlorcyan)	kg	11.25	30
	2853.90.00	-Other	kg	11.25	30

Chapter 29

Organic Chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02.
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);

- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.
- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

- 8.- For the purposes of heading 29.37 :

- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

- 2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.01		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Acyclic hydrocarbons.			
		-Saturated:			
		---Butane:			
	2901.10.11	----Butane (R-600) and Iso-butane (R-600A) used in refrigerant with purity of 95% or more	kg	6	10
	2901.10.19	----Other	kg	6	10
	2901.10.90	---Other	kg	6	10
		-Unsaturated:			
	2901.21.00	--Ethylene	kg	6	10
	2901.22.00	--Propene (propylene)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.02	2901.23.00	--Butene (butylene) and isomers thereof	kg	6	10
	2901.24.00	--Buta- 1, 3- diene and isoprene	kg	6	10
	2901.29.00	--Other	kg	6	10
		Cyclic hydrocarbons.			
		<i>-Cyclanes, cyclenes and cycloterpenes:</i>			
	2902.11.00	--Cyclohexane	kg	6	10
	2902.19.00	--Other	kg	6	10
	2902.20.00	-Benzene	kg/ltr.	6	10
	2902.30.00	-Toluene	kg/ltr.	6	10
		<i>-Xylenes:</i>			
	2902.41.00	--o-Xylene	kg/ltr.	6	10
	2902.42.00	--m-Xylene	kg/ltr.	6	10
	2902.43.00	--p-Xylene	kg/ltr.	6	10
	2902.44.00	--Mixed xylene isomers	kg/ltr.	6	10
29.03	2902.50.00	-Styrene	kg	6	10
	2902.60.00	-Ethylbenzene	kg	6	10
	2902.70.00	-Cumene	kg	6	10
	2902.90.00	-Other	kg	6	10
		Halogenated derivatives of hydrocarbons.			
		<i>-Saturated fluorinated acyclic derivatives of hydrocarbons:</i>			
	2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	6	10
	2903.12.00	--Dichloromethane (methylene chloride)	kg	6	10
	2903.13.00	--Chloroform (trichloromethane)	kg	6	10
	2903.14.00	--Carbon tetrachloride	kg	6	10
	2903.15.00	--Ethylene dichloride (ISO) (1, 2-dichloroethane)	kg	6	10
	2903.19.00	--Other	kg	6	10
		<i>-Unsaturated chlorinated derivatives of acyclic hydrocarbons:</i>			
	2903.21.00	--Vinyl chloride (chloroethylene)	kg	6	10
	2903.22.00	--Trichloroethylene	kg	6	10
	2903.23.00	--Tetrachloroethylene (Perchloroethylene)	kg	6	10
	2903.29.00	--Other	kg	6	10
		<i>-Saturated fluorinated derivatives of acyclic hydrocarbons :</i>			
	2903.41.00	--Trifluoromethane (HFC-23)	kg	6	10
	2903.42.00	--Difluoromethane (HFC-32)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2903.43.00	--Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	6	10
	2903.44.00	--Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	kg	6	10
	2903.45.00	--1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2- tetrafluoroethane (HFC-134)	kg	6	10
	2903.46.00	--1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	6	10
	2903.47.00	--1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	6	10
	2903.48.00	--1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg	6	10
	2903.49.00	--Other	kg	6	10
		-Unsaturated fluorinated derivatives of acyclic hydrocarbons :			
	2903.51.00	--2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3- tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro2-butene (HFO-1336mzz)	kg	6	10
	2903.59.00	--Other	kg	6	10
		- Brominated or iodinated derivatives of acyclic hydrocarbons :			
	2903.61.00	--Methyl bromide (bromomethane)	kg	6	10
	2903.62.00	--Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	6	10
	2903.69.00	--Other	kg	6	10
		-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.71.00	--Chlorodifluoromethane (HCFC-22)	kg	6	10
	2903.72.00	--Dichlorotrifluoroethanes (HCFC-123)	kg	6	10
	2903.73.00	--Dichlorofluoroethanes (HCFC-141, 141b)	kg	6	10
	2903.74.00	--Chlorodifluoroethanes (HCFC-142, 142b)	kg	6	10
	2903.75.00	--Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.04	2903.76.00	--Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402).	kg	6	10
	2903.77.00	--Other, perhalogenated only with fluorine and chlorine	kg	6	10
	2903.78.00	-- Other perhalogenated derivatives	kg	6	10
	2903.79.00	--Other	kg	6	10
		<i>-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</i>			
	2903.81.00	--1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	6	10
	2903.82.00	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	6	10
	2903.83.00	--Mirex (ISO)	kg	6	10
	2903.89.00	--Other	kg	6	10
		<i>-Halogenated derivatives of aromatic hydrocarbons :</i>			
	2903.91.00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	6	10
	2903.92.00	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	kg	6	10
	2903.93.00	--Pentachlorobenzene (ISO)	kg	6	10
	2903.94.00	--Hexabromobiphenyls	kg	6	10
	2903.99.00	--Other	kg	6	10
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
	2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	kg	6	10
	2904.20.00	-Derivatives containing only nitro or only nitroso groups	kg	6	10
		<i>-Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :</i>			
	2904.31.00	--Perfluorooctane sulphonic acid	kg	6	10
	2904.32.00	--Ammonium perfluorooctane sulphonate	kg	6	10
	2904.33.00	--Lithium perfluorooctane sulphonate	kg	6	10
	2904.34.00	--Potassium perfluorooctane sulphonate	kg	6	10
	2904.35.00	--Other salts of perfluorooctane sulphonic acid	kg	6	10
	2904.36.00	--Perfluorooctane sulphonyl fluoride	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.05		-Other:			
	2904.91.00	--Trichloronitromethane (chloropicrin)	kg	6	10
	2904.99.00	--Other	kg	6	10
		II.- ALCOHOLS AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
		<i>-Saturated monohydric alcohols:</i>			
	2905.11.00	--Methanol (methyl alcohol)	kg/ltr.	6	10
	2905.12.00	--Propan-1-ol (propyl alcohol) and propan- 2-ol (isopropyl alcohol)	kg	6	10
	2905.13.00	--Butan - 1-ol (n-butyl alcohol)	kg	6	10
	2905.14.00	--Other butanols	kg	6	10
	2905.16.00	--Octanol (octyl alcohol) and isomers thereof	kg	6	10
	2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	6	10
	2905.19.00	--Other	kg	6	10
		<i>-Unsaturated monohydric alcohols:</i>			
	2905.22.00	--Acyclic terpene alcohols	kg	6	10
	2905.29.00	--Other	kg	6	10
		<i>-Diols :</i>			
	2905.31.00	--Ethylene glycol (ethanediol)	kg	5	5
	2905.32.00	--Propylene glycon (propane-1, 2-diol)	kg	6	10
	2905.39.00	--Other	kg	6	10
		<i>-Other polyhydric alcohols:</i>			
	2905.41.00	--2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	kg	6	10
	2905.42.00	--Pentaerythritol	kg	6	10
	2905.43.00	--Mannitol	kg	6	10
	2905.44.00	--D-glucitol (sorbitol)	kg	6	10
	2905.45.00	--Glycerol	kg	6	10
	2905.49.00	--Other	kg	6	10
		<i>-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:</i>			
	2905.51.00	--Ethchlorvynol (INN)	kg	6	10
	2905.59.00	--Other	kg	6	10
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.07		<i>-Cyclanic, cyclenic or cycloterpenic:</i>			
	2906.11.00	--Menthol	kg	6	10
	2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	6	10
	2906.13.00	--Sterols and inositols	kg	6	10
	2906.19.00	--Other	kg	6	10
		<i>-Aromatic:</i>			
	2906.21.00	--Benzyl alcohol	kg	6	10
	2906.29.00	--Other	kg	6	10
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Phenols; phenol-alcohols.			
		<i>-Monophenols:</i>			
	2907.11.00	--Phenol (hydroxybenzene) and its salts	kg	6	10
	2907.12.00	--Cresols and their salts	kg	6	10
	2907.13.00	--Octylphenol, nonylphenol and their isomers; salts thereof	kg	6	10
	2907.15.00	--Naphthols and their salts	kg	6	10
	2907.19.00	--Other	kg	6	10
		<i>-Polyphenols; phenol-alcohols:</i>			
	2907.21.00	--Resorcinol and its salts	kg	6	10
	2907.22.00	--Hydroquinone (quinol) and its salts	kg	6	10
	2907.23.00	--4,4'-Isopropylidenediphenol (bisphenol) A, diphenylol-propane and its salts	kg	6	10
29.08	2907.29.00	--Other	kg	6	10
		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		<i>-Derivatives containing only halogen substituents and their salts:</i>			
	2908.11.00	--Pentachlorophenol (ISO)	kg	6	10
	2908.19.00	--Other	kg	6	10
		<i>-Other :</i>			
	2908.91.00	--Dinoseb (ISO) and its salts	kg	6	10
	2908.92.00	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	6	10
	2908.99.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.09		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. <i>-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>			
	2909.11.00	--Diethyl ether	kg	6	10
	2909.19.00	--Other	kg	6	10
	2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	6	10
	2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives <i>-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</i>	kg	6	10
	2909.41.00	--2,2' Oxydiethanol (diethylene glycol, digol)	kg	6	10
	2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	6	10
	2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	6	10
	2909.49.00	--Other	kg	6	10
	2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	6	10
	2909.60.00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2910.10.00	-Oxirane (ethylene oxide)	kg	6	10
	2910.20.00	-Methyloxirane (propylene oxide)	kg	6	10
	2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	6	10
	2910.40.00	-Dieldrin (ISO, INN)	kg	6	10
	2910.50.00	-Endrin (ISO)	kg	6	10
	2910.90.00	-Other	kg	6	10
29.11	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulpho-nated, nitrated or nitrosated derivatives.	kg	6	10
29.12		V.-ALDEHYDE-FUNCTION COMPOUNDS			
		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		<i>-Acyclic aldehydes without other oxygen function:</i>			
	2912.11.00	--Methanal (formaldehyde)	kg	6	10
	2912.12.00	--Ethanal (acetaldehyde)	kg	6	10
	2912.19.00	--Other	kg	6	10
		<i>-Cyclic aldehydes without other oxygen function:</i>			
	2912.21.00	--Benzaldehyde	kg	6	10
	2912.29.00	--Other	kg	6	10
		-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
	2912.41.00	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	6	10
	2912.42.00	--Ethyvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	6	10
	2912.49.00	--Other	kg	6	10
	2912.50.00	-Cyclic polymers of aldehydes	kg	6	10
	2912.60.00	-Parformaldehyde	kg	6	10
29.13	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Heading 29.12.	kg	6	10
		VI- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.14		Ketones and Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. <i>-Acyclic ketones without other oxygen function:</i>			
	2914.11.00	--Acetone	kg	6	10
	2914.12.00	--Butanone (methyl ethyl ketone)	kg	6	10
	2914.13.00	--4-Methylpentan -2-one (methyl isobutyl ketone)	kg	6	10
	2914.19.00	--Other <i>-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:</i>	kg	6	10
	2914.22.00	--Cyclohexanone and methylcyclohexanones	kg	6	10
	2914.23.00	--Isonones and methylinones	kg	6	10
	2914.29.00	--Other <i>-Aromatic ketones without other oxygen function:</i>	kg	6	10
	2914.31.00	-- Phenylacetone (phenylpropan-2-one)	kg	6	10
	2914.39.00	--Other	kg	6	10
	2914.40.00	-Ketone-alcohols and ketone-aldehydes	kg	6	10
	2914.50.00	-Ketone-phenols and ketones with other oxygen function <i>-Quinones:</i>	kg	6	10
	2914.61.00	--Anthraquinone	kg	6	10
	2914.62.00	--Coenzyme Q10 (ubidecarenone (INN))	kg	6	10
	2914.69.00	--Other - Halogenated, sulphonated, nitrated or nitrosated derivatives :	kg	6	10
	2914.71.00	-- Chlordecone (ISO)	kg	6	10
	2914.79.00	-- Other	kg	6	10
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. <i>-Formic acid, its salts and esters:</i>			
	2915.11.00	--Formic acid	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.16	2915.12.00	--Salts of formic acid	kg	6	10
	2915.13.00	--Esters of formic acid	kg	6	10
		<i>-Acetic acid and its salts; acetic anhydride:</i>			
	2915.21.00	--Acetic acid	kg	6	10
	2915.24.00	--Acetic anhydride	kg	6	10
	2915.29.00	--Other	kg	6	10
		<i>-Esters of acetic acid:</i>			
	2915.31.00	--Ethyl acetate	kg	6	10
	2915.32.00	--Vinyl acetate	kg	6	10
	2915.33.00	--n-Butyl acetate	kg	6	10
	2915.36.00	--Dinoseb (ISO) acetate	kg	6	10
	2915.39.00	--Other	kg	6	10
	2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	kg	6	10
	2915.50.00	-Propionic acid, its salts and esters	kg	6	10
	2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	kg	6	10
	2915.70.00	-Palmitic acid, stearic acid, their salts and esters	kg	6	10
	2915.90.00	-Other	kg	6	10
		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		<i>-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2916.11.00	--Acrylic acid and its salts	kg	6	10
	2916.12.00	--Esters of acrylic acid	kg	6	10
	2916.13.00	--Methacrylic acid and its salts	kg	6	10
	2916.14.00	--Esters of methacrylic acid	kg	6	10
	2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	kg	6	10
	2916.16.00	-- Binapacryl (ISO)	kg	6	10
	2916.19.00	--Other	kg	6	10
	2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	6	10
		<i>-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2916.31.00	--Benzoic acid, its salts and esters	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.17	2916.32.00	--Benzoyl peroxide and benzoyl chloride	kg	6	10
	2916.34.00	--Phenylacetic acid and its salts	kg	6	10
	2916.39.00	--Other	kg	6	10
		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		<i>-Acylic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2917.11.00	--Oxalic acid, its salts and esters	kg	6	10
	2917.12.00	--Adipic acid, its salts and esters	kg	6	10
	2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	kg	6	10
	2917.14.00	--Maleic anhydride	kg	6	10
	2917.19.00	--Other	kg	6	10
	2917.20.00	-Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	6	10
		<i>-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2917.32.00	--Diethyl orthophthalates	kg	6	10
	2917.33.00	--Dinonyl or didecyl orthophthalates	kg	6	10
	2917.34.00	--Other esters of orthophthalic acid	kg	6	10
	2917.35.00	--Phthalic anhydride	kg	6	10
	2917.36.00	--Terephthalic acid and its salts	kg	5	5
	2917.37.00	--Dimethyl terephthalate	kg	6	10
	2917.39.00	--Other	kg	6	10
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		<i>-Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2918.11.00	--Lactic acid, its salts and esters	kg	6	10
	2918.12.00	--Tartaric acid	kg	6	10
	2918.13.00	--Salts and esters of tartaric acid	kg	6	10
	2918.14.00	--Citric acid	kg	6	10
	2918.15.00	--Salts and esters of citric acid	kg	6	10
	2918.16.00	--Gluconic acid, its salts and esters	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.19	2918.17.00	--2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	6	10
	2918.18.00	--Chlorobenzilate (ISO)	kg	6	10
	2918.19.00	--Other	kg	6	10
		<i>-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</i>			
	2918.21.00	--Salicylic acid and its salts	kg	6	10
	2918.22.00	--O-Acetylsalicylic acid, its salts and esters	kg	6	10
	2918.23.00	--Other esters of salicylic acid and their salts	kg	6	10
	2918.29.00	--Other	kg	6	10
	2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	6	10
		<i>-Other:</i>			
	2918.91.00	--2, 4,5 - T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg	6	10
	2918.99.00	-- Other	kg	6	10
		VIII.-ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
29.20	2919.10.00	-Tris (2,3-dibromopropyl) phosphate	kg	6	10
	2919.90.00	-Other	kg	6	10
		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		<i>-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :</i>			
	2920.11.00	--Parthion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	6	10
	2920.19.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.21		-Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2920.21.00	--Dimethyl phosphite	kg	6	10
	2920.22.00	--Diethyl phosphite	kg	6	10
	2920.23.00	--Trimethyl phosphite	kg	6	10
	2920.24.00	--Triethyl phosphite	kg	6	10
	2920.29.00	--Other	kg	6	10
	2920.30.00	-Endosulfan (ISO)	kg	6	10
	2920.90.00	-Other	kg	6	10
		IX. NITROGEN-FUNCTION COMPOUNDS			
		Amine-function compounds.			
		<i>-Acyclic monoamines and their derivatives, salts thereof:</i>			
	2921.11.00	--Methylamine, di- or trimethylamine and their salts	kg	6	10
	2921.12.00	--2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	6	10
	2921.13.00	--2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	6	10
	2921.14.00	--2-(N,N-Diisopropylamino)ethylchloride hydrochloride	kg	6	10
	2921.19.00	--Other	kg	6	10
		<i>-Acyclic polyamines and their derivatives; salts thereof:</i>			
	2921.21.00	--Ethylenediamine and its salts	kg	6	10
	2921.22.00	--Hexamethylenediamine and its salts	kg	6	10
	2921.29.00	--Other	kg	6	10
	2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	6	10
		<i>-Aromatic monoamines and their derivatives salts thereof:</i>			
	2921.41.00	--Aniline and its salts	kg	6	10
	2921.42.00	--Aniline derivatives and their salts	kg	6	10
	2921.43.00	--Toluidines and their derivatives; salts thereof	kg	6	10
	2921.44.00	--Diphenylamine and its derivatives; salts thereof	kg	6	10
	2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.22	2921.46.00	--Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	6	10
	2921.49.00	--Other <i>-Aromatic polyamines and their derivatives; salts thereof.</i>	kg	6	10
	2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	6	10
	2921.59.00	--Other Oxygen-function amino-compounds. <i>-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:</i>	kg	6	10
	2922.11.00	--Monoethanolamine and its salts	kg	6	10
	2922.12.00	--Diethanolamine and its salts	kg	6	10
	2922.14.00	--Dextropropoxyphene (INN) and its salts	kg	6	10
	2922.15.00	--Triethanolamine	kg	6	10
	2922.16.00	--Diethanolammonium perfluorooctane sulphonate	kg	6	10
	2922.17.00	--Methyldiethanolamine and ethyldiethanolamine	kg	6	10
	2922.18.00	--2-(N,N-Diisopropylamino)ethanol	kg	6	10
	2922.19.00	--Other <i>-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:</i>	kg	6	10
	2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	kg	6	10
	2922.29.00	--Other <i>-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:</i>	kg	6	10
	2922.31.00	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof :	kg	6	10
	2922.39.00	--Other <i>-Amino-acids other than those containing more than one kind of oxygen function, and their esters; salts thereof:</i>	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.23	2922.41.00	--Lysine and its esters; salts thereof	kg	6	10
	2922.42.00	--Glutamic acid and its salts	kg	6	20
	2922.43.00	--Anthranilic acid and its salts	kg	6	10
	2922.44.00	--Tilidine (INN) and its salts	kg	6	10
	2922.49.00	--Other	kg	6	10
	2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	6	10
		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
	2923.10.00	-Choline and its salts	kg	6	10
	2923.20.00	-Lecithins and other phosphoaminolipids	kg	6	10
	2923.30.00	-Tetraethylammonium perfluorooctane sulphonate	kg	6	10
29.24	2923.40.00	-Didecyltrimethylammonium perfluorooctane sulphonate	kg	6	10
	2923.90.00	-Other	kg	6	10
		Carboxamide-function compounds; amide-function compounds of carbonic acid.			
		-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.11.00	--Meprobamate (INN)	kg	6	10
	2924.12.00	--Fluoroacetamide (ISO), monocrotopos (ISO) and phosphamidon (ISO)	kg	6	10
	2924.19.00	--Other	kg	6	10
		<i>-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:</i>			
	2924.21.00	--Ureines and their derivatives; salts thereof	kg	6	10
	2924.23.00	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	6	10
29.25	2924.24.00	--Ethinamate (INN)	kg	6	10
	2924.25.00	--Alachlor (ISO)	kg	6	10
	2924.29.00	--Other	kg	6	10
		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		<i>-Imides and their derivatives; salts thereof:</i>			
	2925.11.00	--Saccharin and its salts	kg	6	10
	2925.12.00	--Glutethimide (INN)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.26	2925.19.00	--Other <i>-Imines and their derivatives; salts thereof:</i>	kg	6	10
	2925.21.00	--Chlordimeform (ISO)	kg	6	10
	2925.29.00	--Other Nitrile-function compounds.	kg	6	10
	2926.10.00	-Acrylonitrile	kg	6	10
	2926.20.00	-I-Cyanoguanidine (dicyandiamide)	kg	6	10
	2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenyl-butane)	kg	6	10
	2926.40.00	- Alpha-Phenylacetoacetonitrile	kg	6	10
	2926.90.00	-Other	kg	6	10
	2927.00.00	Diazo-, azo-or azoxy-compounds.	kg	6	10
	2928.00.00	Organic derivatives of hydrazine or of hydroxy-lamine.	kg	6	10
29.27		Compounds with other nitrogen function.	kg		
29.28	2929.10.00	-Isocyanates	kg	6	10
	2929.90.00	-Other	kg	6	10
		X.-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
		Organo-sulphur compounds.			
	2930.10.00	-2-(N,N-Dimethylamino) ethanethiol	kg	6	10
	2930.20.00	-Thiocarbamates and dithiocarbamates	kg	6	10
	2930.30.00	-Thiuram mono-, di-or tetrasulphides	kg	6	10
	2930.40.00	-Methionine	kg	6	10
	2930.60.00	-2-(N,N-Diethylamino)ethanethiol	kg	6	10
	2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)).	kg	6	10
29.30	2930.80.00	-Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	6	10
	2930.90.00	-Other	kg	6	10
		Other organo-inorganic compounds			
	2931.10.00	-Tetramethyl lead and tetraethyl lead	kg	6	10
	2931.20.00	-Tributyltin compounds	kg	6	10
		-Non-halogenated organo-phosphorous derivatives :			
	2931.41.00	--Dimethyl methylphosphonate	kg	6	10
	2931.42.00	--Dimethyl propylphosphonate	kg	6	10
	2931.43.00	--Diethyl ethylphosphonate	kg	6	10
	2931.44.00	--Methylphosphonic acid	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.32	2931.45.00	--Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	6	10
	2931.46.00	--2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	6	10
	2931.47.00	--(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	6	10
	2931.48.00	--3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	kg	6	10
	2931.49.00	-- Other	kg	6	10
		-Halogenated organo-phosphorous derivatives:			
	2931.51.00	--Methylphosphonic dichloride	kg	6	10
	2931.52.00	--Propylphosphonic dichloride	kg	6	10
	2931.53.00	--O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	kg	6	10
	2931.54.00	--Trichlorfon (ISO)	kg	6	10
	2931.59.00	--Other	kg	6	10
	2931.90.00	-Other	kg	6	10
		Heterocyclic compounds with oxygen hetero-atom (s) only			
		<i>-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:</i>			
	2932.11.00	--Tetrahydrofuran	kg	6	10
	2932.12.00	--2- Furaldehyde (furfuraldehyde)	kg	6	10
	2932.13.00	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	6	10
	2932.14.00	--Sucralose	kg	6	10
	2932.19.00	--Other	kg	6	10
	2932.20.00	-Lactones	kg	6	10
		<i>-Other:</i>			
	2932.91.00	--Isosafrole	kg	6	10
	2932.92.00	--1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	6	10
	2932.93.00	--Piperonal	kg	6	10
	2932.94.00	--Safrole	kg	6	10
	2932.95.00	--Tetrahydrocannabinols (all isomers)	kg	6	10
	2932.96.00	--Carbofuran (ISO)	kg	6	10
	2932.99.00	--Other	kg	6	10
29.33		Heterocyclic compounds with nitrogen hetero-atom (s) only.			
		<i>-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	2933.11.00	--Phenazone (antipyrin) and its derivatives	kg	6	10
	2933.19.00	--Other <i>-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:</i>	kg	6	10
	2933.21.00	--Hydantoin and its derivatives	kg	6	10
	2933.29.00	--Other <i>-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:</i>	kg	6	10
	2933.31.00	--Pyridine and its salts	kg	6	10
	2933.32.00	--Piperidine and its salts	kg	6	10
	2933.33.00	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg	6	10
	2933.34.00	--Other fentanyl and their derivatives	kg	6	10
	2933.35.00	--3-Quinuclidino	kg	6	10
	2933.36.00	--4-Anilino-N-phenethylpiperidine (ANPP)	kg	6	10
	2933.37.00	--N-Phenethyl-4-piperidone (NPP)	kg	6	10
	2933.39.00	--Other <i>-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:</i>	kg	6	10
	2933.41.00	--Levorphanol (INN) and its salts	kg	6	10
	2933.49.00	--Other <i>-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :</i>	kg	6	10
	2933.52.00	--Malonylurea (barbituric acid) and its salts	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.34	2933.53.00	--Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	6	10
	2933.54.00	--Other derivatives of malonylurea (barbituric acid); salts thereof	kg	6	10
	2933.55.00	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	6	10
	2933.59.00	--Other <i>-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:</i>	kg	6	10
	2933.61.00	--Melamine	kg	6	10
	2933.69.00	--Other <i>-Lactams:</i>	kg	6	10
	2933.71.00	--6- Hexanelactam (epsilon-caprolactam)	kg	6	10
	2933.72.00	--Clobazam (INN) and methypyrrolon (INN)	kg	6	10
	2933.79.00	--Other lactams <i>-Other :</i>	kg	6	10
	2933.91.00	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	6	10
	2933.92.00	--Azinphos-methyl (ISO)	kg	6	10
	2933.99.00	--Other	kg	6	10
		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.35	2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	6	10
	2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	6	10
	2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	6	10
		-Other:			
	2934.91.00	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	6	10
	2934.92.00	--Other fentanyl and their derivatives	kg	6	10
	2934.99.00	--Other	kg	6	10
		Sulphonamides.			
	2935.10.00	- N-Methylperfluorooctane sulphonamide	kg	6	10
	2935.20.00	- N-Ethylperfluorooctane sulphonamide	kg	6	10
	2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	6	10
	2935.40.00	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	6	10
	2935.50.00	-Other perfluorooctane sulphonamides	kg	6	10
	2935.90.00	-Other	kg	6	10
29.36		XI. - PROVITAMINS, VITAMINS AND HORMONES			
		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing whether or not in any solvent.			
		<i>-Vitamins and their derivatives, unmixed:</i>			
	2936.21.00	--Vitamins A and their derivatives	kg	5	5
	2936.22.00	--Vitamin B1 and its derivatives	kg	5	5
	2936.23.00	--Vitamin B2 and its derivatives	kg	5	5
	2936.24.00	--D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	kg	5	10
	2936.25.00	--Vitamin B6 and its derivatives	kg	5	5
	2936.26.00	--Vitamin B12 and its derivatives	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.37	2936.27.00	--Vitamin C and its derivatives	kg	5	5
	2936.28.00	--Vitamin E and its derivatives	kg	5	5
	2936.29.00	--Other vitamins and their derivatives	kg	5	5
	2936.90.00	-Other, including natural concentrates	kg	5	5
		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
		<i>-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:</i>			
	2937.11.00	--Somatotropin, its derivatives and structural analogues	kg	5	5
	2937.12.00	--Insulin and its salts	kg	5	5
	2937.19.00	--Other	kg	5	5
		<i>-Steroidal hormones, their derivatives and structural analogues:</i>			
	2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydro-hydrocortisone)	kg	5	5
	2937.22.00	--Halogenated derivatives of corticosteroidal hormones	kg	5	5
	2937.23.00	--Oestrogens and progestogens	kg	5	5
	2937.29.00	--Other	kg	5	5
	2937.50.00	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	5	5
29.38	2937.90.00	-Other	kg	5	5
		XII.-GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			
29.39	2938.10.00	-Rutoside (rutin) and its derivatives	kg	5	5
	2938.90.00	-Other	kg	5	5
		Alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.			
		<i>-Alkaloids of opium and their derivatives; salts thereof:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.40	2939.11.00	--Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	5	5
	2939.19.00	--Other	kg	5	5
	2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	kg	5	5
	2939.30.00	-Caffeine and its salts	kg	5	5
		-Alkaloids of ephedra and their derivatives; salts thereof :			
	2939.41.00	--Ephedrine and its salts	kg	5	10
	2939.42.00	--Pseudoephedrine (INN) and its salts	kg	5	10
	2939.43.00	--Cathine (INN) and its salts	kg	5	10
	2939.44.00	--Norephedrine and its salts	kg	5	10
	2939.45.00	--Levomethamphetamine, methamphetamine (INN), methamphetamine racemate and their salts	kg	5	10
	2939.49.00	--Other <i>-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :</i>	kg	5	10
	2939.51.00	--Fenetylline (INN) and its salts	kg	5	5
	2939.59.00	--Other <i>-Alkaloids of rye ergot and their derivatives; salts thereof :</i>	kg	5	5
	2939.61.00	--Ergometrine (INN) and its salts	kg	5	5
	2939.62.00	--Ergotamine (INN) and its salts	kg	5	5
	2939.63.00	--Lysergic acid and its salts	kg	5	5
	2939.69.00	--Other -Other, of vegetal origin :	kg	5	5
	2939.72.00	--Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	5	5
	2939.79.00	--Other	kg	5	5
	2939.80.00	-Other	kg	5	5
		XIII.- OTHER ORGANIC COMPOUNDS			
	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of Heading 29.37, 29.38 or 29.39.	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
29.41		Antibiotics.			
	2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	5	5
	2941.20.00	-Streptomycins and their derivatives; salts thereof	kg	5	5
	2941.30.00	-Tetracyclines and their derivatives; salts thereof	kg	5	5
	2941.40.00	-Chloramphenicol and its derivatives; salts thereof	kg	5	5
	2941.50.00	-Erythromycin and its derivatives; salts thereof	kg	5	5
	2941.90.00	-Other	kg	5	5
29.42	2942.00.00	Other organic compounds.	kg	5	5

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover :

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
- (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
- (ij) Diagnostic reagents of heading 38.22.

2.- For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

- (1) Unmixed products dissolved in water;
- (2) All goods of Chapter 28 or 29; and
- (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed :

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their originalintended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed :
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
30.01		Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.20.00	-Extracts of glands or other organs or of their secretions	kg	6	10
	3001.90.00	-Other	kg	6	10
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.			
		-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :			
	3002.12.00	--Antisera and other blood fractions	nos/kg	Free	Free
	3002.13.00	--Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	nos/kg	Free	Free
	3002.14.00	--Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	nos/kg	Free	Free
	3002.15.00	--Immunological products, put up in measured doses or in forms or packings for retail sale	nos/kg	Free	Free
		<i>-Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</i>			
	3002.41.00	--Vaccines for human medicine	nos/kg	Free	Free
	3002.42.00	--Vaccines for veterinary medicine	nos/kg	Free	Free
	3002.49.00	--Other	nos/kg	Free	Free
		<i>-Cell cultures, whether or not modified :</i>			
	3002.51.00	--Cell therapy products	nos/kg	Free	Free
	3002.59.00	--Other	nos/kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
30.03		<i>-Other:</i>			
	3002.90.10	---Diagnostic Kits	nos/kg	5	5
	3002.90.90	---Other	nos/kg	6	10
		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
	3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	14	15
	3003.20.00	-Other, containing antibiotics	kg	14	15
		<i>-Other, containing hormones or other products of heading 29.37 :</i>			
	3003.31.00	--Containing insulin	kg	7.25	15
	3003.39.00	--Other	kg	7.25	15
		<i>-Other, containing alkaloids or derivatives thereof :</i>			
	3003.41.00	--Containing ephedrine or its salts	kg	14	15
	3003.42.00	--Containing pseudoephedrine (INN) or its salts	kg	14	15
	3003.43.00	--Containing norephedrine or its salts	kg	14	15
	3003.49.00	--Other	kg	14	15
	3003.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	7.25	15
30.04		<i>-Other:</i>			
	3003.90.10	---Homoeopathic medicaments (pure ayurvedic and yunani)	kg	9	10
	3003.90.40	---Battisa, Drakshasab, Trifala, Kabjaha, Chyawanprash, Kesari Jeevan, Dashamularista, Ashokarista, Kalpasundari and similar products.	kg	9	10
	3003.90.90	---Other	kg	14	15
		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	14	15
	3004.20.00	-Other, containing antibiotics <i>-Other, containing hormones or other products of heading 29.37 :</i>	kg	14	15
	3004.31.00	--Containing insulin	kg	14	15
	3004.32.00	--Containing corticosteroid hormones, their derivatives or structural analogues	kg	14	15
	3004.39.00	--Other <i>-Other, containing alkaloids or derivatives thereof:</i>	kg	14	15
	3004.41.00	--Containing ephedrine or its salts	kg	14	15
	3004.42.00	--Containing pseudoephedrine (INN) or its salts	kg	14	15
	3004.43.00	--Containing norephedrine or its salts	kg	14	15
	3004.49.00	--Other	kg	14	15
	3004.50.00	-Other, containing vitamins or other products of heading 29.36	kg	14	15
	3004.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter <i>-Other:</i>	kg	14	15
	3004.90.10	---Homoeopathic medicaments (Pure ayurvedic and yunani) <i>--Battisa, Drakshasab, Trifala, Kabjaha, Chyawanprash, Kesari Jeevan, Dashamularishta, Ashokaristh, Kalpasundari and similar products:</i>	kg	9	10
	3004.90.41	----Battisa, Drakshasab, Trifala, Kabjaha, and Kesari	kg	9	10
	3004.90.49	----Chyawanprash, Dashamularishta, Ashokaristh, Kalpasundari, Abhyaristh, Arjunaristh, Ashvagandharist, Mahamanjisathadi, Khadiraristh, Putajarist, Vidangasav, Kumaryasava, Usirasav, Lohasava, Pradarsudha, Punarnavaristh, Arvindasav, Sarasvataristh, Patrangasav and similar products.	kg	9	10
	3004.90.50	---Medicated Balm contained menthol or camphor and similar products	kg	9	10
	3004.90.90	---Other	kg	14	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			
		<i>-Adhesive dressings and other articles having an adhesive layer:</i>			
	3005.10.10	---Adhesive gauge	kg	6	10
	3005.10.20	---Adhesive plaster	kg	6	10
	3005.10.30	---Adhesive tape	kg	6	10
	3005.10.90	--- Other	kg	6	10
		<i>-Other:</i>			
	3005.90.10	---Medicated cotton wool	kg	6	10
	3005.90.20	---Bandage	kg	6	10
	3005.90.30	--- Surgical tape	kg	6	10
	3005.90.90	---Other	kg	6	10
30.06		Pharmaceutical goods specified in Note 4 to this Chapter			
	3006.10.00	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	5	5
	3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5	5
	3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	kg	6	10
	3006.50.00	-First-aid boxes and kits	kg	6	10
	3006.60.00	-Chemical contraceptive preparations based on hormones on other products of Heading 29.37 or on spermicides.	kg	Free	Free
	3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Other:</i>			
	3006.91.00	-- Appliances identifiable for ostomy use	kg	6	10
	3006.92.00	-- Waste pharmaceuticals	kg	6	10
	3006.93.00	--Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg	6	10

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

- (i) Basic slag;
- (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :

(a) Goods which answer to one or other of the descriptions given below :

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	kg	Free	Free
31.02		Mineral or chemical fertilisers, nitrogenous.			
		-Urea, whether or not in aqueous solution:			
	3102.10.10	---Diesel exhaust fluid	kg	5	5
		---Other:			
	3102.10.91	----Technical Grade	kg	5	5
	3102.10.99	----Other	kg	Free	Free
		<i>-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>			
	3102.21.00	--Ammonium sulphate	kg	Free	Free
	3102.29.00	--Other	kg	Free	Free
	3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
31.03	3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Free	Free
	3102.50.00	-Sodium nitrate	kg	Free	Free
	3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free	Free
	3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free	Free
	3102.90.00	-Other including mixtures not specified in the foregoing Sub-headings	kg	Free	Free
		Mineral or chemical fertilisers, phosphatic.			
		-Superphosphates :			
	3103.11.00	--Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	kg	Free	Free
	3103.19.00	--Other	kg	Free	Free
	3103.90.00	-Other	kg	Free	Free
31.04		Mineral or chemical fertilisers, potassic.			
31.05	3104.20.00	-Potassium chloride	kg	Free	Free
	3104.30.00	-Potassium sulphate	kg	Free	Free
	3104.90.00	-Other	kg	Free	Free
		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
	3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	Free	Free
	3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Free	Free
	3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	Free
	3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:</i>			
	3105.51.00	--Containing nitrates and phosphates	kg	Free	Free
	3105.59.00	--Other	kg	Free	Free
	3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Free	Free
	3105.90.00	-Other	kg	Free	Free

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.10.00	-Quebracho extract	kg	5	5
	3201.20.00	-Wattle extract	kg	5	5
		-Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
32.02	3201.90.10	---Gambier	kg	6	10
	3201.90.90	---Other	kg	5	5
32.03		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.10.00	-Synthetic organic tanning substances	kg	5	5
	3202.90.00	-Other	kg	5	5
		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter: based on colouring matter of vegetable or animal origin.			
32.04	3203.00.10	---Cutch(catechu) extracts	kg	7.25	15
	3203.00.20	---Food colors other than synthetic	kg	7.25	15
	3203.00.90	---Other	kg	7.25	15
		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		<i>-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:</i>			
	3204.11.00	--Dispers dyes and preparations based thereon	kg	5	10
	3204.12.00	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5	10
	3204.13.00	--Basic dyes and preparations based thereon	kg	5	10
	3204.14.00	--Direct dyes and preparations based thereon	kg	5	10
	3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparation based thereon	kg	5	10
	3204.16.00	--Reactive dyes and preparations based thereon	kg	5	10
	3204.17.00	--Pigments and preparations based thereon	kg	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
32.05	3204.18.00	--Carotenoid colouring matters and preparations based thereon	kg	5	10
	3204.19.00	--Other, including mixtures of colouring matter of two or more of the Sub-headings 3204.11 to 3204.19	kg	5	10
	3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	kg	5	10
	3204.90.00	-Other	kg	5	10
	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	7.25	15
		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of Heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		<i>-Pigments and preparations based on titanium dioxide:</i>			
	3206.11.00	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg	15	15
	3206.19.00	--Other	kg	15	15
	3206.20.00	-Pigments and preparations based on chromium compounds	kg	15	15
32.06		<i>-Other colouring matter and other preparations:</i>			
	3206.41.00	--Ultramarine and preparations based thereon	kg	15	15
	3206.42.00	--Lithopone and other pigments and preparation based on zinc sulphide	kg	15	15
	3206.49.00	--Other	kg	15	15
	3206.50.00	-Inorganic products of a kind used as luminophores	kg	15	15
		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
	3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
32.08	3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	7.25	15
	3207.30.00	-Liquid lustres and similar preparations	kg	7.25	15
	3207.40.00	-Glass frit and other glass, in the form of powder granules or flakes	kg	7.25	15
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
32.09	3208.10.00	-Based on polyesters	kg/ltr.	40	40
	3208.20.00	-Based on acrylic or vinyl polymers	kg/ltr.	40	40
	3208.90.00	-Other	kg/ltr.	40	40
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
32.10		-Based on acrylic or vinyl polymers:			
	3209.10.10	---Acrylic Emulsion	kg/ltr.	40	40
	3209.10.90	---Other	kg/ltr.	40	40
	3209.90.00	-Other	kg/ltr.	40	40
32.11		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
	3210.00.10	---Thermoplastic road marking material	Kg	40	40
	3210.00.90	---Other	kg/ltr.	40	40
	3211.00.00	Prepared driers.	kg	7.25	15
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
	3212.10.00	-Stamping foils	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
32.13	3212.90.00	-Other Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	kg	6	10
	3213.10.00	-Colours in sets	kg	7.25	10
32.14	3213.90.00	-Other Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.	kg	7.25	10
	3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	6	10
32.15	3214.90.00	-Other Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	kg	6	10
		<i>-Printing ink:</i>			
	3215.11.00	--Black	kg	6	10
	3215.19.00	--Other	kg	6	10
	3215.90.00	-Other	kg	6	10

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

- 1.- This Chapter does not cover :
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or macerations; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		<i>-Essential oils of citrus fruit:</i>			
	3301.12.00	--Of orange	kg/ltr.	6	10
	3301.13.00	--Of lemon	kg/ltr.	6	10
	3301.19.00	--Other	kg/ltr.	6	10
		<i>-Essential oils other than those of citrus fruit:</i>			
	3301.24.00	--Of peppermint (<i>Mentha piperita</i>)	kg/ltr.	6	10
	3301.25.00	--Of other mints	kg/ltr.	6	10
	3301.29.00	--Other	kg/ltr.	6	10
	3301.30.00	-Resinoids	kg/ltr.	6	10
	3301.90.00	-Other	kg/ltr.	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. -Of a kind used in the food or drink industries:			
	3302.10.10	---Odoriferous substances used in alcoholic solution	kg/ltr.	7.25	15
	3302.10.90	---Other	kg/ltr.	7.25	15
	3302.90.00	-Other	kg/ltr.	7.25	15
33.03	3303.00.00	Perfumes and toilet waters.	kg/ltr.	7.25	15
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicur preparations.			
	3304.10.00	-Lip make-up preparations	kg	15	15
	3304.20.00	-Eye make-up preparations	kg	15	15
		-Manicure or pedicure preparations:			
	3304.30.10	----Nail polish	kg	15	15
	3304.30.90	----Other	kg	15	15
		-Other:			
	3304.91.00	--Powders, whether or not compressed	kg	15	15
		--Other:			
	3304.99.10	---Face cream	kg	15	15
	3304.99.30	---Body lotion	kg	15	15
	3304.99.40	---Sindur	kg	15	15
	3304.99.50	--- Petroleum jelly for skin protection put up in packings for retail sale	kg	15	15
	3304.99.90	---Other	kg	15	15
33.05		Preparations for use on the hair.			
	3305.10.00	-Shampoos	kg/ltr.	20	20
	3305.20.00	-Preparations for permanent waving or straightening	kg	20	20
	3305.30.00	-Hair lacquers	kg	20	20
		-Other:			
	3305.90.10	---Hair oil	kg/ltr.	15	15
	3305.90.20	---Hair colour	kg	15	15
	3305.90.30	---Hair cream	kg	15	15
	3305.90.40	---Hair conditioner	kg/ltr.	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
33.06	3305.90.90	---Other Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	kg	15	15
	3306.10.00	-Dentifrices	kg	9.5	15
	3306.20.00	-Yarn used to clean between the teeth (dental floss)	kg	7.25	15
33.07	3306.90.00	-Other Pre-shave, shaving or after-shave reparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	kg	7.25	15
	3307.10.00	-Pre-shave, shaving or after-shave preparations	kg/ltr.	15	15
	3307.20.00	-Personal deodorants and antiperspirants	kg/ltr.	10	10
	3307.30.00	-Perfumed bath salts and other bath preparations <i>-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</i>	kg	15	15
	3307.41.00	--"Agarbatti" and other odoriferous preparations which operate by burning	kg	7.25	10
	3307.49.00	--Other	kg/ltr.	10	10
	3307.90.00	-Other	kg	10	10

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1.- This Chapter does not cover :

- (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as scouring powders and similar preparations".

3.- For the purposes of heading 34.02, organic surface-active agents are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature :

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5.- In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent. <i>-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</i>			
	3401.11.00	--For toilet use (including medicated products)	Kg	30	30
	3401.19.00	--Other	Kg	30	30
		-Soap in other forms:			
	3401.20.10	---Sodium Fatty Acid Salt (Soap noodles)	kg	15	15
	3401.20.90	---Other	Kg	30	30
	3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	30	30
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of Heading 34.01. <i>-Anionic organic surface active agents, whether or not put up for retail sale :</i>			
	3402.31.00	--Linear alkylbenzene sulphonic acids and their salts	kg	10	10
	3402.39.00	--Other	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
34.03		-Other organic surface active agents, whether or not put up for retail sale :			
	3402.41.00	--Cationic	kg	30	30
	3402.42.00	-- Non-ionic	Kg	30	30
	3402.49.00	--Other	Kg	30	30
		-Preparations put up for retail sale:			
	3402.50.10	---Detergent Power	Kg	30	30
	3402.50.90	---Other	Kg	30	30
	3402.90.00	-Other	Kg	30	30
		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		<i>-Containing petroleum oils or oils obtained from bituminous minerals:</i>			
34.04	3403.11.00	--Preparations for the treatment of textile materials, leather, furskins or other materials	kg/ltr.	6	10
	3403.19.00	--Other	kg/ltr.	7.25	15
		<i>-Other:</i>			
	3403.91.00	--Preparation for the treatment of textile materials, leather, furskins or other materials	kg	7.25	15
	3403.99.00	--Other	kg	7.25	15
		Artificial waxes and prepared waxes.			
	3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	kg	6	10
	3404.90.00	-Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of Heading 34.04.			
	3405.10.00	-Polishes, creams and similar preparations for footwear or leather	kg	15	15
	3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg	15	15
	3405.30.00	-Polishes and similar preparations for coach-work, other than metal polishes	kg	15	15
	3405.40.00	-Scouring pastes and powders and other scouring preparations	kg	15	15
	3405.90.00	-Other	kg	15	15
34.06	3406.00.00	Candles, tapers and the like.	kg	7.25	15
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
	3407.00.10	---Modelling pastes, including those put up for children's amusement	kg	7.25	15
	3407.00.90	---Other	kg	7.25	15

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
35.01		Casein, caseinates and other casein derivatives; casein glues.			
	3501.10.00	-Casein	kg	6	10
	3501.90.00	-Other	kg	6	10
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		<i>-Egg albumin :</i>			
	3502.11.00	--Dried	kg	6	10
	3502.19.00	--Other	kg	6	10
	3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	kg	6	10
	3502.90.00	-Other	kg	6	10
35.03	3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of Heading 35.01.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
35.04	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	6	10
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
	3505.10.00	-Dextrins and other modified starches	kg	6	10
	3505.20.00	-Glues	kg	6	10
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
	3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	kg	6	10
		-Other:	kg		
	3506.91.00	--Adhesives based on polymers of Headings 39.01 to 39.13 or on rubber	kg	6	10
	3506.99.00	--Other	kg	6	10
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
	3507.10.00	-Rennet and concentrates thereof	kg	5	5
	3507.90.00	-Other	kg	6	10

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression "articles of combustible materials" in heading 36.06 applies only to :
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
36.01	3601.00.00	Propellant powders.	kg	9.5	20
36.02	3602.00.00	Prepared explosives, other than propellant powders.	kg	9.5	20
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.			
	3603.10.00	-Safety fuses	kg	9.5	20
	3603.20.00	-Detonating cord	kg	9.5	20
	3603.30.00	-Percussion caps	kg	9.5	20
	3603.40.00	-Detonating caps	kg	9.5	20
	3603.50.00	-Igniters	kg	9.5	20
	3603.60.00	-Electric detonators	kg	9.5	20
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.10.00	-Fireworks	kg	9.5	20
	3604.90.00	-Other	kg	9.5	20
36.05	3605.00.00	Matches; other than pyrotechnic articles of Heading 36.04.	kg	30	30
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg	9.5	20
	3606.90.00	-Other	kg	9.5	20

Chapter 37

Photographic or cinematographic goods

Notes.

- 1.- This Chapter does not cover waste or scrap.
- 2.- In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any materials other than paper, paperboard or textiles; instant printfilm in the flat, sensitised, unexposed, whether or not in packs.			
	3701.10.00	-For X-ray	m ²	5	5
	3701.20.00	-Instant print film	kg/nos	6	10
	3701.30.00	-Other plates and film, with any side exceeding 255 mm <i>-Other:</i>	m ²	6	10
	3701.91.00	--For colour photography (polychrome)	kg/nos	6	10
	3701.99.00	--Other	m ²	6	10
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
	3702.10.00	-For X-rays <i>-Other film, without perforations, of a width not exceeding 105 mm:</i>	m ²	5	5
	3702.31.00	--For colour photography (polychrome)	nos	7.25	10
	3702.32.00	--Other, with silver halide emulsion	m ²	7.25	10
	3702.39.00	--Other <i>-Other film, without perforations, of a width exceeding 105 mm:</i>	m ²	7.25	10
	3702.41.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	7.25	10
	3702.42.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m ²	7.25	10
	3702.43.00	--Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	6	10
	3702.44.00	--Of a width exceeding 105 mm but not exceeding 610 mm	m ²	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Other film, for colour photography (polychrome):</i>			
	3702.52.00	--Of a width not exceeding 16 mm	m ²	7.25	10
	3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	mtr/ nos	7.25	10
	3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	mtr/ nos	7.25	10
	3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m ²	7.25	10
	3702.56.00	--Of a width exceeding 35 mm	m ²	7.25	10
		<i>-Other:</i>			
	3702.96.00	--Of a width not exceeding 35 mm and of a length not exceeding 30 m	m ²	7.25	10
	3702.97.00	--Of a width not exceeding 35 mm and of a length exceeding 30 m	m ²	7.25	10
	3702.98.00	-- Of a width exceeding 35 mm	m ²	7.25	10
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.10.00	-In rolls of a width exceeding 610 mm	kg/ m ²	7.25	10
	3703.20.00	-Other, for colour photography (polychrome)	kg/ m ²	7.25	10
	3703.90.00	-Other	kg/ m ²	7.25	10
37.04	3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	kg/ m ²	5	5
37.05	3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film.	kg/ m ²	5	5
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.10.00	-Of a width of 35 mm or more	mtr	Per mtr. Rs.5/-	Per mtr. Rs.5/-
	3706.90.00	-Other	mtr	Per mtr. Rs.5/-	Per mtr. Rs 5/-
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
	3707.10.00	-Sensitising emulsions	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Other:			
	3707.90.10	---Toner Powder	kg	5	5
	3707.90.90	---Other	kg	5	5

Notes:

- (A) For the temporary importation of exposed and developed cinematograph film the following rules and procedures shall apply:
- (1) The importer of the film shall deposit an amount corresponding to the duty calculated by application of the rate indicated in Heading 37.06.
 - (2) If the film is not approved by Film Censor Board for exhibition and, therefore, is to be reexported, 10% of the deposited amount shall be credited to the accounts of the customs office and the balance shall be refunded. If the film is approved by Film Censor Board for exhibition, the deposited amount shall in its entirety be credited to the accounts of the Customs Office.
 - (3) If the importer or the proprietor of the Cinema hall does not notify the customs office of the rejection or disapproval of the film within three days of the deposit the amount deposited shall be credited to the accounts of the Customs Office. In spite of the fact that such a film has not been exhibited in a Cinema hall, the duty shall not be refunded.
- (B) Unexposed films imported by film producing industry for making cinematograph films shall be charged only Rs.0.15 (fifteen paisa) per metre instead of the rate of duty applicable as per concerning Sub-heading of Heading 37.02.

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds with the exception of the following :
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Products of heading 24.04;
 - (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (e) Medicaments (heading 30.03 or 30.04); or
 - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
- 3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;

- (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
- 4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover :
- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression "other wastes" applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
- 7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO);

1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alphacypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight with the following molecular formula : $C_xH_{(2xy+2)}Cl_y$, where $x=10-13$ and $y=1-13$.

4.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.10.00	-Artificial graphite	kg	5	5
	3801.20.00	-Colloidal or semi-colloidal graphite	kg	5	5
	3801.30.00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	6	10
	3801.90.00	-Other	kg	6	10
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.10.00	-Activated carbon	kg	5	5
	3802.90.00	-Other	kg	5	5
38.03	3803.00.00	Tall oil, whether or not refined.	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.04	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of Heading 38.03.			
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alphaterpineol as the main constituent.	kg	5	5
38.06	3805.10.00	-Gum, wood or sulphate turpentine oils	kg/ltr.	6	10
	3805.90.00	-Other	kg	6	10
		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.10.00	-Rosin and resin acids	kg	6	10
	3806.20.00	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	6	10
	3806.30.00	-Easter gums	kg	6	10
38.07	3806.90.00	-Other	kg	6	10
	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	6	10
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		-Goods specified in Subheading Note 1 to this Chapter :			
	3808.52.00	--DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	5	10
	3808.59.00	--Other	kg	5	10
		-Goods specified in Subheading Note 2 to this Chapter :			
	3808.61.00	--In packings of a net weight content not exceeding 300 g	kg	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.09	3808.62.00	--In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	kg	5	10
	3808.69.00	--Other --Other:	kg	5	10
		--Insecticides:			
	3808.91.10	---Products for killing mosquito, cockroach and like household insects	kg	9.5	15
	3808.91.90	---Other	kg	5	5
	3808.92.00	--Fungicides --Herbicides, anti-sprouting products and plant-growth regulators:	kg	5	5
	3808.93.10	---Herbicides	kg	5	5
	3808.93.90	---Anti-sprouting products and plant-growth regulators --Disinfectants:	kg	5	10
	3808.94.10	---Sanitizer	kg	5	5
	3808.94.90	---Other --Other:	kg	5	5
		--- Rodenticide			
	3808.99.11	---- Rat poison	kg	5	5
	3808.99.19	----Other	kg	5	5
	3808.99.90	---Other	kg	5	5
		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
	3809.10.00	-With a basis of amylaceous substances -Other:	kg	7.25	10
	3809.91.00	--Of a kind used in the textile or like industries	kg	7.25	10
	3809.92.00	--Of a kind used in the paper or like industries	kg	6	10
	3809.93.00	--Of a kind used in the leather or like industries	kg	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
	3810.10.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	6	10
	3810.90.00	-Other	kg	6	10
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
		<i>-Anti-knock preparations:</i>			
	3811.11.00	--Based on lead compounds	kg	7.25	15
	3811.19.00	--Other	kg	7.25	15
		<i>-Additives for lubricating oils:</i>			
	3811.21.00	--Containing petroleum oils or oils obtained from bituminous minerals	kg	7.25	15
	3811.29.00	--Other	kg	7.25	15
	3811.90.00	-Other	kg	7.25	15
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
	3812.10.00	-Prepared rubber accelerators	kg	6	10
	3812.20.00	-Compound plasticisers for rubber or plastics	kg	6	10
		-Anti-oxidising preparations and other compound stabilizers for rubber or plastics :			
	3812.31.00	--Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	5	5
	3812.39.00	--Other	kg	5	5
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	15	15
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. <i>-Supported catalysts:</i>			
	3815.11.00	--With nickel or nickel compounds as the active substance	kg	6	10
	3815.12.00	--With precious metal or precious metal compounds as the active substance	kg	6	10
	3815.19.00	--Other	kg	6	10
	3815.90.00	--Other	kg	6	10
38.16	3816.00.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	kg	6	10
38.17	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of Heading 27.07 or 29.02.	kg	6	10
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	6	10
38.19		Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.			
	3819.00.10	---Hydraulic brake fluids	kg/ltr.	20	20
	3819.00.90	---Other	kg/ltr.	20	20
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	6	10
38.21	3821.00.00	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials. -Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
	3822.11.00	--For malaria	kg	5	5
	3822.12.00	For Zika and other diseases transmitted by mosquitoes of the genus Aedes	kg	5	5
	3822.13.00	--For blood-grouping	kg	5	5
	3822.19.00	--Other	kg	5	5
	3822.90.00	-Other	kg	5	5
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. -Industrial monocarboxylic fatty acids; acid oils from refining:			
	3823.11.00	--Stearic acid	kg	5	5
	3823.12.00	--Oleic acid	kg	5	5
	3823.13.00	--Tall oil fatty acids	kg	5	5
	3823.19.00	--Other	kg	5	5
	3823.70.00	-Industrial fatty alcohols	kg	5	5
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
	3824.10.00	-Prepared binders for foundry moulds or cores	kg	6	10
	3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	kg	6	10
	3824.40.00	-Prepared additives for cements, mortars or concretes	kg	6	10
	3824.50.00	-Non-refractory mortars and concretes	kg	6	10
	3824.60.00	-Sorbitol other than that of Sub-heading 2905.44	kg	6	10
		-Goods specified in Subheading Note 3 to this Chapter :			
	3824.81.00	--Containing oxirane (ethylene oxide)	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.25	3824.82.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	6	10
	3824.83.00	--Containing tris(2,3-dibromopropyl) phosphate	kg	6	10
	3824.84.00	--Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1- trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	6	10
	3824.85.00	--Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	6	10
	3824.86.00	--Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	6	10
	3824.87.00	--Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	6	10
	3824.88.00	--Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg	6	10
	3824.89.00	--Containing short-chain chlorinated paraffins --Other:	kg	6	10
	3824.91.00	--Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2- oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	6	10
	3824.92.00	--Polyglycol esters of methylphosphonic acid --Other:	kg	6	10
	3824.99.10	---Chlorinated paraffin wax	kg	6	10
	3824.99.20	---Dialysis bath concentrate in solid or liquid form used for the treatment of kidney patients	kg	1	1
	3824.99.90	---Other	kg	6	10
		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter			
	3825.10.00	-Municipal waste	kg	9.5	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
38.26	3825.20.00	-Sewage sludge	kg	9.5	20
	3825.30.00	-Clinical waste	kg	9.5	20
		<i>-Waste organic solvents:</i>			
	3825.41.00	--Halogenated	kg	9.5	20
	3825.49.00	--Other	kg	9.5	20
	3825.50.00	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	9.5	20
		<i>-Other wastes from chemical or allied industries:</i>			
	3825.61.00	--Mainly containing organic constituents	kg	9.5	20
	3825.69.00	--Other	kg	9.5	20
	3825.90.00	-Other	kg	9.5	20
	3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	kg	11.25	30
38.27		Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.			
		-Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :			
	3827.11.00	--Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Kg	6	10
	3827.12.00	--Containing hydrobromofluorocarbons (HBFCs)	Kg	6	10
	3827.13.00	--Containing carbon tetrachloride	Kg	6	10
	3827.14.00	--Containing 1,1,1-trichloroethane (methyl chloroform)	Kg	6	10
	3827.20.00	-Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	Kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		-Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):			
	3827.31.00	--Containing substances of subheadings 2903.41 to 2903.48	Kg	6	10
	3827.32.00	--Other, containing substances of subheadings 2903.71 to 2903.75	Kg	6	10
	3827.39.00	--Other	Kg	6	10
	3827.40.00	-Containing methyl bromide (bromomethane) or bromochloromethane	Kg	6	10
		- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):			
	3827.51.00	--Containing trifluoromethane (HFC-23)	Kg	6	10
	3827.59.00	--Other	Kg	6	10
		-Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)_			
	3827.61.00	--Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	Kg	6	10
	3827.62.00	--- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	Kg	6	10
	3827.63.00	--Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	Kg	6	10
	3827.64.00	--Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	Kg	6	10
	3827.65.00	--Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	Kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	3827.68.00	--Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	Kg	6	10
	3827.69.00	--Other	kg	6	10
	3827.90.00	-Other	kg	6	10

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2.- This Chapter does not cover :
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);

- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 milibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings thereof;
 - (d) Doors, windows and their frames and thresholds for doors;

- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

- (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.01		I - PRIMARY FORMS			
		Polymers of ethylene, in primary forms.			
	3901.10.00	-Polyethylene having a specific gravity of less than 0.94	kg	6	10
	3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	kg	6	10
	3901.30.00	-Ethylene-vinyl acetate copolymers	kg	6	10
	3901.40.00	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	6	10
	3901.90.00	-Other	kg	6	10
		Polymers or propylene or of other olefins, in primary forms.			
	3902.10.00	-Polypropylene	kg	6	10
	3902.20.00	-Polyisobutylene	kg	6	10
39.02	3902.30.00	-Propylene copolymers	kg	6	10
	3902.90.00	-Other	kg	6	10
39.03		Polymers of styrene, in primary forms.			
		<i>-Polystyrene:</i>			
	3903.11.00	--Expansible	kg	6	10
	3903.19.00	--Other	kg	6	10
	3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	kg	6	10
	3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	6	10
	3903.90.00	-Other	kg	6	10
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
	3904.10.00	-Poly(vinyl chloride) not mixed with any other N substances	kg	6	10
		<i>-Other poly(vinyl chloride):</i>			
	3904.21.00	--Non-plasticised	kg	6	10
	3904.22.00	--Plasticised	kg	6	10
	3904.30.00	-Vinyl chloride-vinyl acetate copolymers	kg	6	10
	3904.40.00	-Other vinyl chloride copolymers	kg	6	10
	3904.50.00	-Vinylidene chloride polymers	kg	6	10
		<i>-Fluoro-polymers:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.05	3904.61.00	--Polytetrafluoroethylene	kg	6	10
	3904.69.00	--Other	kg	6	10
	3904.90.00	-Other	kg	6	10
		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		<i>-Poly(vinyl acetate):</i>			
	3905.12.00	--In aqueous dispersion	kg	6	10
	3905.19.00	--Other	kg	6	10
		<i>-Vinyl acetate copolymers:</i>			
	3905.21.00	--In aqueous dispersion	kg	6	10
	3905.29.00	--Other	kg	6	10
39.06	3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	6	10
		<i>-Other :</i>			
	3905.91.00	--Copolymers	kg	6	10
	3905.99.00	--Other	kg	6	10
39.07		Acrylic polymers in primary forms.			
	3906.10.00	-Poly(methyl methacrylate)	kg	6	10
	3906.90.00	-Other	kg	6	10
		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
	3907.10.00	-Polyacetals	kg	6	10
		<i>-Other polyethers:</i>			
	3907.21.00	--Bis (polyoxyethylene) methylphosphonate	kg	6	10
	3907.29.00	--Other	kg	6	10
	3907.30.00	-Epoxide resins	kg	6	10
	3907.40.00	-Polycarbonates	kg	6	10
	3907.50.00	-Alkyd resins	kg	6	10
		<i>-Poly(ethylene terephthalate) :</i>			
	3907.61.00	--Having a viscosity number of 78 ml/g or higher	kg	6	10
	3907.69.00	--Other	kg	6	10
	3907.70.00	-Poly (lactic acid)	kg	6	10
		<i>-Other polyesters :</i>			
	3907.91.00	--Unsaturated	kg	6	10
	3907.99.00	--Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.08		Polyamides in primary forms.	kg		
	3908.10.00	-Polyamide -6, - 11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	kg	6	10
	3908.90.00	-Other	kg	6	10
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.			
	3909.10.00	-Urea resins; thiourea resins	kg	6	10
	3909.20.00	-Melamine resins	kg	6	10
		-Other amino-resins :			
	3909.31.00	--Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	6	10
	3909.39.00	--Other	kg	6	10
	3909.40.00	-Phenolic resins	kg	6	10
	3909.50.00	-Polyurethanes	kg	6	10
39.10	3910.00.00	Silicones in primary forms.	kg	6	10
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
	3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	6	10
	3911.20.00	-Poly (1,3-phenylene methylphosphonate)	kg	6	10
	3911.90.00	-Other	kg	6	10
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		-Cellulose acetates:			
	3912.11.00	--Non-plasticised	kg	6	10
	3912.12.00	--Plasticised	kg	6	10
	3912.20.00	-Cellulose nitrated (including collodions)	kg	6	10
		-Cellulose ethers:			
	3912.31.00	--Carboxymethylcellulose and its salts	kg	5	5
	3912.39.00	--Other	kg	6	10
	3912.90.00	-Other	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
	3913.10.00	-Alginic acid, its salts and esters	kg	6	10
	3913.90.00	-Other	kg	6	10
39.14	3914.00.00	Ion-exchangers based on polymers of Headings 39.01 to 39.13, in primary forms.			
		II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			
	3915.10.00	-Of polymers of ethylene	kg	11.25	30
	3915.20.00	-Of polymers of styrene	kg	11.25	30
	3915.30.00	-Of polymers of vinyl chloride	kg	11.25	30
	3915.90.00	-Of other plastics	kg	11.25	30
39.16		Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
	3916.10.00	-Of polymers of ethylene	kg	30	30
	3916.20.00	-Of polymers of vinyl chloride	kg	30	30
	3916.90.00	-Of other plastics	kg	30	30
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
	3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials <i>-Tubes, pipes and hoses, rigid:</i>	kg	30	30
	3917.21.00	--Of polymers of ethylene	kg	30	30
	3917.22.00	--Of polymers of propylene	kg	30	30
	3917.23.00	--Of polymers of vinyl chloride	kg	30	30
	3917.29.00	--Of other plastics <i>-Other tubes, pipes and hoses:</i>	kg	30	30
	3917.31.00	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.18	3917.32.00	--Other, not reinforced or otherwise combined with other materials, without fittings	kg	30	30
	3917.33.00	--Other, not reinforced or otherwise combined with other materials, with fittings	kg	30	30
	3917.39.00	--Other	kg	30	30
	3917.40.00	-Fittings	kg	30	30
		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
		<i>-Of polymers of vinyl chloride:</i>			
	3918.10.10	---Floor coverings, in rolls or in the form of tiles	Kg	40	40
	3918.10.90	---Other	kg	40	40
		<i>-Of other plastics:</i>			
	3918.90.10	---Floor coverings, in rolls or in the form of tiles	Kg	40	40
39.19	3918.90.90	---Other	kg	40	40
		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
	3919.10.00	-In rolls of a width not exceeding 20 cm	Kg	40	40
39.20	3919.90.00	-Other	Kg	40	40
		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
		<i>-Of polymers of ethylene:</i>			
	3920.10.10	---Printed	Kg	30	30
	3920.10.90	---Other	Kg	30	30
		<i>-Of polymers of propylene:</i>			
	3920.20.10	---Printed	Kg	30	30
	3920.20.90	---Other	Kg	30	30
		<i>-Of polymers of styrene</i>			
	3920.30.10	---Printed	Kg	30	30
	3920.30.90	---Other	Kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Of polymers of Vinyl chloride:</i>			
		--Containing by weight not less than 6% of plasticisers:			
	3920.43.10	---Printed	Kg	30	30
	3920.43.90	---Other	Kg	30	30
		--Other :			
	3920.49.10	---Printed	Kg	30	30
	3920.49.90	---Other	Kg	30	30
		<i>-Of acrylic polymers:</i>			
		--Of poly(methyl methacrylate):			
	3920.51.10	---Printed	Kg	30	30
	3920.51.90	---Other	kg	30	30
		--Other:			
	3920.59.10	---Printed	Kg	30	30
	3920.59.90	---Other	kg	30	30
		<i>-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:</i>			
		--Of polycarbonates:			
	3920.61.10	---Printed	Kg	30	30
	3920.61.90	---Other	kg	30	30
		--Of poly(ethylene terephthalate):			
	3920.62.10	---Printed	Kg	30	30
	3920.62.90	---Other	kg	30	30
		--Of unsaturated polyesters:			
	3920.63.10	---Printed	Kg	30	30
	3920.63.90	--Other	kg	30	30
		--Of other polyesters:			
	3920.69.10	---Printed	Kg	30	30
	3920.69.90	---Other	kg	30	30
		<i>-Of cellulose or its chemical derivatives:</i>			
		--Of regenerated cellulose:			
	3920.71.10	---Printed	Kg	30	30
	3920.71.90	---Other	kg	30	30
		--Of cellulose acetate:			
	3920.73.10	---Printed	Kg	30	30
	3920.73.90	---Other	kg	30	30
		--Of other cellulose derivatives:			
	3920.79.10	---Printed	Kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.21	3920.79.90	---Other -Of other plastics: --Of poly(vinyl butyral:	kg	30	30
	3920.91.10	---Printed	Kg	30	30
	3920.91.90	---Other --Of polyamides:	kg	30	30
	3920.92.10	---Printed	Kg	30	30
	3920.92.90	---Other --Of amino-resins:	kg	30	30
	3920.93.10	---Printed	Kg	30	30
	3920.93.90	---Other --Of phenolic resins:	kg	30	30
	3920.94.10	---Printed	Kg	30	30
	3920.94.90	---Other --Of other plastics:	kg	30	30
	3920.99.10	---Printed	Kg	30	30
	3920.99.90	---Other Other plates, sheets, film, foil and strip, of plastics. -Cellular: --Of polymers of styrene:	kg	30	30
	3921.11.10	---Printed	Kg	30	30
	3921.11.90	---Other --Of polymers of vinyl chloride:	kg	30	30
	3921.12.10	---Printed	Kg	30	30
	3921.12.90	---Other --Of polyurethanes:	kg	30	30
	3921.13.10	---Printed	Kg	30	30
	3921.13.90	---Other --Of regenerated cellulose:	kg	30	30
	3921.14.10	---Printed	kg	30	30
	3921.14.90	---Other --Of other plastics:	kg	30	30
	3921.19.10	---Printed	Kg	30	30
	3921.19.90	---Other -Other: ---Printed:	kg	30	30
	3921.90.11	---Decorative laminate sheets such as sunmica and formica	Kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.22	3921.90.19	---Other ---Other:	kg	30	30
	3921.90.91	---Thermacol	Kg	30	30
	3921.90.92	---Decorative laminate sheets such as sunmica and formica	kg	30	30
	3921.90.99	---Other	kg	30	30
		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
	3922.10.00	-Baths, shower-baths, sinks and wash-basins	kg	30	30
	3922.20.00	-Lavatory seats and covers	kg	30	30
	3922.90.00	-Other	kg	30	30
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
		<i>-Boxes, cases, crates and similar articles:</i>			
39.23	3923.10.10	---Packing tubes of plastic	kg	15	15
	3923.10.20	---Crate of Egg	kg	30	30
	3923.10.90	---Other	kg	30	30
		<i>-Sacks and bags (including cones):</i>			
	3923.21.00	--Of polymers of ethylene	kg	30	30
	3923.29.00	--Of other plastics	kg	30	30
		<i>-Carboys, bottles, flasks and similar articles:</i>			
	3923.30.10	---Pet bottle (bottle pre-form)	kg	20	20
	3923.30.90	---Other	kg	20	20
		<i>-Spools, cops, bobbins and similar supports:</i>			
39.24	3923.40.10	---Video and audio cassettes without magnetic tape	kg	9	10
	3923.40.90	---Other	kg	5	5
	3923.50.00	-Stoppers, lids, caps and other closures	kg	20	20
		-Other:			
	3923.90.10	---Composite LPG Gas cylinder	kg	5	5
	3923.90.90	---Other	kg	30	30
		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
39.25		<i>-Tableware and kitchenware:</i>			
	3924.10.10	---Infant feeding bottles	kg	15	15
	3924.10.20	---Melamine ware	kg	30	30
	3924.10.90	---Other	kg	30	30
		-Other:			
	3924.90.10	---Special purpose utensils used to feed seeds and water to poultry	kg	30	30
	3924.90.90	---Other	kg	30	30
		Builders' wares of plastics, not elsewhere specified or included.			
	3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L.	kg	30	30
	3925.20.00	-Doors, windows and their frames and thresholds for doors	kg	30	30
	3925.30.00	-Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	30	30
		-Other:			
	3925.90.10	---Roofing sheet and Roofing Tile	kg	30	30
	3925.90.20	---PUF sandwich wall and roof panel	kg	30	30
	3925.90.30	---Aluminium Composite Panel	kg	30	30
39.26	3925.90.90	---Other	kg	30	30
		Other articles of plastics and articles of other materials of Headings 39.01 to 39.14.			
	3926.10.00	-Office or school supplies	kg	30	30
		-Articles of apparel and clothing accessories (including gloves, mittens and mitts):			
		---Glove:			
	3926.20.11	----Used for medical or surgical purpose (Disposable)	kg/pair	5	5
	3926.20.19	----Other	kg/pair	30	30
		---Gown:			
	3926.20.21	----Used for medical or surgical purpose (Disposable)	kg/nos	5	5
	3926.20.29	----Other	kg/nos	30	30
		---Apron:			
	3926.20.31	----Used for medical or surgical purpose (Disposable)	kg/nos	5	5
	3926.20.39	----Other	kg/nos	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		---Face shield:			
	3926.20.41	----Used for medical or surgical purpose	kg/nos	5	5
	3926.20.49	----Other	kg/nos	30	30
	3926.20.90	---Other	kg/nos	30	30
	3926.30.00	-Fittings for furniture, coachwork or the like	kg	30	30
	3926.40.00	-Statuettes and other ornamental articles	kg	30	30
		-Other:			
	3926.90.10	---Bangles, Tika, Tikuli	Kg/ gro	Free	Free
	3926.90.20	---Plastic die for shoe making and other dies	kg	10	10
		---Laboratory equipment of plastics:			
	3926.90.31	----Urine Bag	Kg/nos	5	5
	3926.90.39	----Other	Kg/nos	30	30
		---Other:			
	3926.90.91	----Tarpaulin and Tents	kg	30	30
	3926.90.92	----Tags and labels	kg	30	30
	3926.90.93	----Insect trap	kg	30	30
	3926.90.94	----Cloth hanger	kg	30	30
	3926.90.95	----Artificial grass turf made of plastic	kg	30	30
	3926.90.99	----Other	kg	30	30

Chapter 40

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated

synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.01		Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.10.00	-Natural rubber latex, whether or not prevulcanised <i>-Natural rubber in other forms:</i>	kg	5	5
	4001.21.00	--Smoked sheets	kg	5	5
	4001.22.00	--Technically specified natural rubber (TSNR)	kg	5	5
	4001.29.00	--Other	kg	5	5
	4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5	5
40.02		Synthetic rubber, and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of Heading 40.01 with any product of this Heading, in primary forms or in plates, sheets or strip. <i>-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):</i>			
	4002.11.00	--Latex	kg	5	5
	4002.19.00	--Other	kg	5	5
	4002.20.00	-Butadiene rubber (BR) <i>-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):</i>	kg	5	5
	4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	kg	5	5
	4002.39.00	--Other <i>-Chloroprene (chlorobutadiene) rubber (CR):</i>	kg	5	5
	4002.41.00	--Latex	kg	5	5
	4002.49.00	--Other <i>-Acrylonitrile-butadiene rubber (NBR):</i>	kg	5	5
	4002.51.00	--Latex	kg	5	5
	4002.59.00	--Other	kg	5	5
	4002.60.00	-Isoprene rubber (IR)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.03	4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5	5
	4002.80.00	-Mixtures of any product of Heading 40.01 with any product of this Heading <i>-Other:</i>	kg	5	5
	4002.91.00	--Latex	kg	5	5
	4002.99.00	--Other	kg	5	5
	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	5	5
	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	5	5
	4005.10.00	-Compounded with carbon black or silica	kg	5	5
	4005.20.00	-Solutions; dispersions other than those of Sub-heading 4005.10 <i>-Other:</i>	kg	5	5
	4005.91.00	--Plates, sheets and strip	kg	5	5
	4005.99.00	--Other	kg	5	5
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
40.07 40.08	4006.10.00	-"Camel-back" strips for retreading rubber tyres	kg	5	10
	4006.90.00	-Other	kg	5	10
	4007.00.00	Vulcanised rubber thread and cord.	kg	5	10
		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. <i>-Of cellular rubber:</i>			
	4008.11.00	--Plates, sheets and strip	kg	5	10
	4008.19.00	--Other <i>-Of non-cellular rubber:</i>	kg	5	10
	4008.21.00	--Plates, sheets and strip	kg	5	10
	4008.29.00	--Other	kg	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). <i>-Not reinforced or otherwise combined with other materials:</i>			
	4009.11.00	--Without fittings	kg	7.25	15
	4009.12.00	--With fittings	kg	7.25	15
		<i>-Reinforced or otherwise combined only with metal:</i>			
	4009.21.00	--Without fittings	kg	7.25	15
	4009.22.00	--With fittings	kg	7.25	15
		<i>-Reinforced or otherwise combined only with textile materials:</i>			
	4009.31.00	--Without fittings	kg	7.25	15
	4009.32.00	--With fittings	kg	7.25	15
		<i>-Reinforced or otherwise combined with other materials:</i>			
	4009.41.00	--Without fittings	kg	7.25	15
	4009.42.00	--With fittings	kg	7.25	15
40.10		Conveyor or transmission belts or belting, of vulcanised rubber. <i>-Conveyor belts or belting:</i>			
	4010.11.00	--Reinforced only with metal	kg	5	5
	4010.12.00	--Reinforced only with textile materials	kg	5	5
	4010.19.00	--Other	kg	5	5
		<i>-Transmission belts or belting :</i>			
	4010.31.00	--Endless transmission belts of trapezoidal cross-Section (V-belts), V-ribbed of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	5	5
	4010.32.00	--Endless transmission belts of trapezoidal cross- Section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	5	5
	4010.33.00	--Endless transmission belts of trapezoidal cross-Section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.11	4010.34.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	5	5
	4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	5	5
	4010.36.00	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	5	5
	4010.39.00	--Other	kg	5	5
		New pneumatic tyres, of rubber.			
	4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	nos	20	20
	4011.20.00	-Of a kind used on buses or lorries	nos	20	20
	4011.30.00	-Of a kind used on aircraft	nos	9.5	20
	4011.40.00	-Of a kind used on motorcycles	nos	20	20
	4011.50.00	-Of a kind used on bicycles	nos	6	10
40.12	4011.70.00	-Of a kind used on agricultural or forestry vehicles and machines	nos	15	15
	4011.80.00	-Of a kind used on construction, mining or vehicles and machines industrial handling	nos	20	20
	4011.90.00	-Other	nos	20	20
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		<i>-Retreaded tyres:</i>			
	4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)	nos	20	20
	4012.12.00	--Of a kind used on buses or lorries	nos	20	20
	4012.13.00	--Of a kind used on aircraft	nos	9.5	20
		<i>--Other:</i>			
	4012.19.10	---Of a kind used on Agricultural Tractors	nos	15	15
	4012.19.20	---Of a kind used on animal driven vehicles	nos	15	15
	4012.19.30	---Of a kind used on bicycles	nos	10	10
	4012.19.90	---Other	nos	20	20
	4012.20.00	-Used pneumatic tyres	nos	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.13		-Other:			
	4012.90.10	---Tread rubber	kg	20	20
	4012.90.20	---Wheel flaps	kg	20	20
	4012.90.90	---Other	kg	20	20
		Inner tubes, of rubber.			
		-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
	4013.10.10	---Of a kind used on motor cars (including station wagons and racing cars)	nos	20	20
	4013.10.90	---Of a kind used on buses or lorries	nos	20	20
	4013.20.00	-Of a kind used on bicycles	nos	6	10
		-Other:			
40.14	4013.90.10	---Of a kind used on Agricultural Tractors	nos	15	15
	4013.90.20	---Of a kind used on Amino driven Vehicles	nos	10	10
	4013.90.30	---Of Aeroplane	nos	20	20
	4013.90.40	---Of Scooter and Motorcycle	nos	20	20
	4013.90.90	---Other	nos	20	20
		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10.00	-Sheath contraceptives	kg/nos	Free	Free
40.15	4014.90.00	-Other	kg/nos	5	5
		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
40.16		-Gloves, mittens and mitts:			
	4015.12.00	-Of a kind used for medical, surgical, dental or veterinary purposes	kg/pair	5	5
	4015.19.00	--Other	kg/pair	7.25	15
	4015.90.00	-Other	kg/nos	7.25	15
		Other articles of vulcanised rubber other than hard rubber.			
	4016.10.00	-Of cellular rubber	kg	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
40.17		<i>--Other:</i>			
	4016.91.00	--Floor coverings and mats	kg	7.25	15
	4016.92.00	--Erasers	kg	6	10
		--Gaskets, washers and other seals:			
	4016.93.10	---Used in motor vehicles of Chapter 87	kg/nos	7.25	15
	4016.93.90	---Other	kg/nos	7.25	15
	4016.94.00	--Boat or dock fenders, whether or not inflatable	kg	6	10
	4016.95.00	--Other inflatable articles	kg	7.25	15
		<i>--Other:</i>			
	4016.99.10	---Rubber Rolls	kg	6	15
	4016.99.90	---Other	kg	6	15
	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	kg	7.25	15

Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
41.01		Raw hides and skins of bovine including buffalo or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
	4101.20.00	-Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16kg. when fresh, wet-salted or otherwise preserved	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
41.02	4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	kg	5	5
	4101.90.00	-Other, including butts, bends and bellies	kg	5	5
		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
41.03	4102.10.00	-With wool on -Without wool on:	kg	5	5
	4102.21.00	--Pickled	kg	5	5
	4102.29.00	--Other	kg	5	5
		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
41.04	4103.20.00	-Of reptiles	kg	5	5
	4103.30.00	-Of swine	kg	5	5
	4103.90.00	-Other	kg	5	5
		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. <i>-In the wet state (including wet-blue):</i>			
41.05	4104.11.00	--Full grains, unsplit; grain splits	kg	5	5
	4104.19.00	--Other	kg	5	5
		<i>-In the dry state (crust):</i>			
	4104.41.00	--Full grains, unsplit; grain splits	kg	5	5
41.06	4104.49.00	--Other	kg	5	5
		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
	4105.10.00	-In the wet state (including wet-blue)	kg	5	5
41.06	4105.30.00	-In the dry state (Crust)	kg	5	5
		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
41.07		<i>-Of goats of kids:</i>			
	4106.21.00	--In the wet state (including wet-blue)	kg	5	5
	4106.22.00	--In the dry state (crust)	kg	5	5
		<i>-Of swine :</i>			
	4106.31.00	--In the wet state (including wet-blue)	kg	5	5
	4106.32.00	--In the dry state (crust)	kg	5	5
	4106.40.00	-Of reptiles	kg	5	5
		<i>-Other :</i>			
	4106.91.00	--In the wet state (including wet-blue)	kg	5	5
	4106.92.00	--In the dry state (crust)	kg	5	5
		Leather further prepared after tanning of crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading 41.14.			
		<i>-Whole hides and skins:</i>			
	4107.11.00	--Full grains, unsplit	kg	5	5
	4107.12.00	--Grains splits	kg	5	5
	4107.19.00	--Other	kg	5	5
[41.08]		<i>-Other, including hides:</i>			
	4107.91.00	--Full grains, unsplit	kg	5	5
	4107.92.00	--Grains splits	kg	5	5
	4107.99.00	--Other	kg	5	5
[41.09]					
[41.10]					
[41.11]					
41.12	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of Heading 41.14.	kg	5	5
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading 41.14.			
	4113.10.00	-Of goats of kids	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
41.14	4113.20.00	-Of swine	kg	5	5
	4113.30.00	-Of reptiles	kg	5	5
	4113.90.00	-Other	kg	5	5
		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
41.15	4114.10.00	-Chamois (including combination chamois) leather	kg	5	5
	4114.20.00	-Patent leather and patent laminated leather; metallised leather	kg	5	5
		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour			
	4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	kg	5	5
	4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	5	5

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

- 1.- For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for

protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg/nos	7.25	15
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
		<i>-Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels and similar containers:</i>			
	4202.11.00	--With outer surface of leather or of composition leather	nos	30	30
	4202.12.00	--With outer surface of plastics or of textile materials	nos	30	30
	4202.19.00	--Other	nos	30	30
		<i>-Handbags, whether or not with shoulder strap, including those without handle:</i>			
	4202.21.00	--With outer surface of leather or of composition leather	nos	30	30
	4202.22.00	--With outer surface of sheeting of plastics or of textile material	nos	30	30
		--Other:			
	4202.29.10	--- Of felt (Jamothe)	nos	30	30
	4202.29.90	---Other	Nos	30	30
		<i>-Articles of a kind normally carried in the pocket or in the handbag:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
42.03	4202.31.00	--With outer surface of leather or of composition leather	kg/nos	30	30
	4202.32.00	--With outer surface of sheeting of plastics or of textile materials --Other:	kg/nos	30	30
	4202.39.10	---Of felt (Jamoth)	kg/nos	30	30
	4202.39.90	---Other -Other:	kg/nos	30	30
	4202.91.00	--With outer surface of leather or of composition leather	kg/nos	30	30
	4202.92.00	--With outer surface of sheeting of plastics or of textile materials --Other:	kg/nos	30	30
	4202.99.10	---Of felt (Jamoth)	kg/nos	30	30
	4202.99.90	---Other	kg/nos	30	30
		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10.00	-Articles of apparel -Gloves, mittens and mitts:	kg/nos	9.5	20
	4203.21.00	--Specially designed for use in sports	kg/pair	7.25	15
	4203.29.00	--Other	kg/pair	7.25	15
	4203.30.00	-Belts and bandoliers	kg/nos	7.25	15
	4203.40.00	-Other clothing accessories	kg/nos	7.25	15
[42.04]					
42.05	4205.00.00	Other articles of leather or of composition leather.	kg/nos	15	15
42.06	4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	kg/nos	7.25	15

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of Heading 41.01, 41.02 or 41.03.			
	4301.10.00	-Of mink, whole, with or without head, tail or paws	kg/nos	5	5
	4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg/nos	5	5
	4301.60.00	-Of fox, whole, with or without head, tail or paws	kg/nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
43.02	4301.80.00	-Other furskins, whole, with or without head, tail or paws	kg/nos	5	5
	4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	5	5
		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of Heading 43.03.			
		<i>-Whole skins, with or without head, tail or paws, not assembled:</i>			
43.03	4302.11.00	--Of mink	kg/nos	7.25	10
	4302.19.00	--Other	kg/nos	7.25	10
	4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	kg	7.25	10
	4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	kg	7.25	10
43.04		Articles of apparel, clothing accessories and other articles of furskin.			
	4303.10.00	-Articles of apparel and clothing accessories	kg/nos	7.25	10
	4303.90.00	-Other	kg/nos	7.25	10
		Artificial fur and articles thereof:			
	4304.00.10	---Artificial fur	kg/nos	6	10
	4304.00.90	---Articles made of artificial fur	kg/nos	7.25	15

Section IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR
OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
- 3.- For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
- 4.- For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
		-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:			
	4401.11.00	--Coniferous	kg	5	5
	4401.19.00	--Non-coniferous	kg	5	5
		- <i>Wood in chips or particles:</i>			
	4401.21.00	--Coniferous	kg	5	5
	4401.22.00	--Non-coniferous	kg	5	5
		-Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31.00	--Wood pellets	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.02	4401.32.00	--Wood briquettes	kg	5	5
	4401.39.00	--Other	kg	5	5
		-Sawdust and wood waste and scrap, not agglomerated:			
	4401.41.00	--Sawdust	kg	5	5
	4401.49.00	--Other	kg	5	5
		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.10.00	--Of bamboo	kg	7.25	15
	4402.20.00	--Of shell or nut	kg	7.25	15
		-Other			
	4402.90.10	---Charcoal used in hukka	kg	7.25	15
44.03	4402.90.90	---Other	kg	7.25	15
		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
		-Treated with paint, stains, creosote or other preservatives :			
	4403.11.00	--Coniferous	m ³	5	5
	4403.12.00	--Non-coniferous	m ³	5	5
		-Other coniferous:			
	4403.21.00	--Of pine (<i>Pinus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	5
	4403.22.00	--Of pine (<i>Pinus</i> spp.), other	m ³	5	5
	4403.23.00	--Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	5
	4403.24.00	--Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.), other	m ³	5	5
	4403.25.00	--Other, of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	5
	4403.26.00	--Other	m ³	5	5
		-Other, of tropical wood :			
	4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5	5
	4403.42.00	--Teak	m ³	5	5
	4403.49.00	--Other	m ³	5	5
		-Other:			
	4403.91.00	--Of oak (<i>Quercus</i> spp.)	m ³	5	5
	4403.93.00	Of beech (<i>Fagus</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	5
	4403.94.00	--Of beech (<i>Fagus</i> spp.), other	m ³	5	5
	4403.95.00	--Of birch (<i>Betula</i> spp.), of which the smallest cross-sectional dimension is 15 cm or more	m ³	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.04	4403.96.00	--Of birch (<i>Betula spp.</i>), other	m ³	5	5
	4403.97.00	--Of poplar and aspen (<i>Populus spp.</i>)	m ³	5	5
	4403.98.00	--Of eucalyptus (<i>Eucalyptus spp.</i>)	m ³	5	5
		--Other:			
	4403.99.10	---Sawn lengthwise in a thickness not exceeding 5 inches	m ³	5	5
	4403.99.90	---Other	m ³	5	5
		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like .			
	4404.10.00	-Coniferous	kg	6	10
	4404.20.00	-Non-coniferous	kg	7.25	15
	4405.00.00	Wood wool; wood flour.	kg	5	5
44.05		Railway or tramway sleepers (cross-ties) of wood.			
44.06		-Not impregnated:			
44.07	4406.11.00	--Coniferous	m ³	7.25	15
	4406.12.00	--Non-coniferous	m ³	7.25	15
		-Other:			
	4406.91.00	--Coniferous	m ³	7.25	15
	4406.92.00	--Non-coniferous	m ³	7.25	15
		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
		-Coniferous:			
	4407.11.00	--Of pine (<i>Pinus spp.</i>)	m ³	5	5
	4407.12.00	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	m ³	5	5
	4407.13.00	--Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	m ³	5	5
	4407.14.00	--- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	m ³	5	5
	4407.19.00	--Other	m ³	5	5
		-Of tropical wood:			
	4407.21.00	--Mahogany (<i>Swietenia spp.</i>)	m ³	5	5
	4407.22.00	--Virola, Imbuia and Balsa	m ³	5	5
	4407.23.00	--Teak	m ³	5	5
	4407.25.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5	5
	4407.26.00	--White Lauan, white Meranti, White Seraya, Yellow Meranti and Alan	m ³	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.08	4407.27.00	-- Sapelli	m ³	5	5
	4407.28.00	--Iroko	m ³	5	5
	4407.29.00	--Other	m ³	5	5
		-Other:			
	4407.91.00	--Of oak (<i>Quercus spp.</i>)	m ³	5	5
	4407.92.00	--Of beech (<i>Fagus spp.</i>)	m ³	5	5
	4407.93.00	--Of maple (<i>Acer spp.</i>)	m ³	5	5
	4407.94.00	--Of cherry (<i>Prunus spp.</i>)	m ³	5	5
	4407.95.00	--Of ash (<i>Fraxinus spp.</i>)	m ³	5	5
	4407.96.00	--Of birch (<i>Betula spp.</i>)	m ³	5	5
	4407.97.00	--Of poplar and aspen (<i>Populus spp.</i>)	m ³	5	5
	4407.99.00	--Other	m ³	5	5
		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
	4408.10.00	-Coniferous -Of tropical wood:	kg/ft ²	6	10
	4408.31.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg/ft ²	6	10
	4408.39.00	--Other	kg/ft ²	6	10
	4408.90.00	-Other	kg/ft ²	6	10
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges ends or faces, whether or not planed, sanded or end-jointed.			
	4409.10.00	-Coniferous -Non-coniferous:	kg/m ³	7.25	15
	4409.21.00	--Of bamboo	kg/m ³	7.25	15
	4409.22.00	--Of tropical wood	kg/m ³	7.25	15
	4409.29.00	--Other	kg/m ³	7.25	15
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		-Of wood:			
	4410.11.00	--Particle board	kg/m ³	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.11	4410.12.00	--Oriented strand board (OSB)	kg/m ³	7.25	15
	4410.19.00	--Other	kg/m ³	7.25	15
	4410.90.00	-Other	kg/m ³	7.25	15
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		<i>-Medium density fibreboard (MDF):</i>			
	4411.12.00	--Of a thickness not exceeding 5 mm	kg/m ³	7.25	15
	4411.13.00	--Of a thickness exceeding 5 mm but not exceeding 9 mm	kg/m ³	7.25	15
	4411.14.00	--Of a thickness exceeding 9 mm	kg/m ³	7.25	15
		<i>-Other:</i>			
	4411.92.00	--Of a density exceeding 0.8 g/cm ³	kg/m ³	7.25	15
	4411.93.00	--Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg/m ³	7.25	15
44.12	4411.94.00	--Of a density not exceeding 0.5 g/cm ³	kg/m ³	7.25	15
		Plywood, veneered panels and similar laminated wood.			
	4412.10.00	-Of bamboo	m ³	7.25	15
		<i>-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:</i>			
	4412.31.00	--With at least one outer ply of tropical wood	m ³	7.25	15
	4412.33.00	--Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	m ³	7.25	15
	4412.34.00	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m ³	7.25	15
	4412.39.00	--Other, with both outer plies of coniferous wood	m ³	7.25	15
		-Laminated veneered lumber (LVL) :			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	4412.41.00	--With at least one outer ply of tropical wood	m ³	7.25	15
	4412.42.00	--Other, with at least one outer ply of non-coniferous wood	m ³	7.25	15
	4412.49.00	--Other, with both outer plies of coniferous wood	m ³	7.25	15
		-Blockboard, laminboard and battenboard :			
	4412.51.00	--With at least one outer ply of tropical wood	m ³	7.25	15
	4412.52.00	--Other, with at least one outer ply of non-coniferous wood	m ³	7.25	15
	4412.59.00	--Other, with both outer plies of coniferous wood	m ³	7.25	15
		-Other:	m ³	7.25	15
	4412.91.00	--With at least one outer ply of tropical wood	m ³	7.25	15
	4412.92.00	--Other, with at least one outer ply of non-coniferous wood	m ³	7.25	15
	4412.99.00	--Other, with both outer plies of coniferous wood	m ³	7.25	15
44.13	4413.00.00	Densified wood, in blocks, plates, strips, or profile shapes.	kg	7.25	15
44.14		Wooden frames for paintings, photographs, mirrors or similar objects			
	4414.10.00	-Of tropical wood	kg	6	10
	4414.90.00	-Other	kg	6	10
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	nos/kg	6	10
	4415.20.00	-Pallets, box pallets and other load boards;pallet collars	nos/kg	6	10
44.16	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof,of wood, including staves.	nos/kg	6	10
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles' of wood; boot or shoe lasts and trees, of wood.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
		-Windows, French-windows and their frames :			
	4418.11.00	--Of tropical wood	nos/kg	7.25	15
	4418.19.00	--Other	nos/kg	7.25	15
		-Doors and their frames and thresholds:			
	4418.21.00	--Of tropical wood	nos/kg	7.25	15
	4418.29.00	--Other	nos/kg	7.25	15
	4418.30.00	-Posts and beams other than products of subheadings 4418.81 to 4418.89	nos/kg	7.25	15
	4418.40.00	-Shuttering for concrete constructional work	kg	7.25	15
	4418.50.00	-Shingles and shakes	kg	7.25	15
		-Assembled flooring panels :			
	4418.73.00	--Of bamboo or with at least the top layer (wear layer) of bamboo	kg/m ²	7.25	15
	4418.74.00	--Other, for mosaic floors	kg/m ²	7.25	15
	4418.75.00	--Other, multilayer	kg/m ²	7.25	15
	4418.79.00	--Other	kg/m ²	7.25	15
		-Engineered structural timber products :			
	4418.81.00	--Glue-laminated timber (glulam)	kg/m ²	7.25	15
	4418.82.00	--Cross-laminated timber (CLT or X-lam)	kg/m ²	7.25	15
	4418.83.00	--I beams	kg/m ²	7.25	15
	4418.89.00	--Other	kg/m ²	7.25	15
		-Other:			
	4418.91.00	--Of bamboo	kg	7.25	15
	4418.92.00	--Cellular wood panels	kg	7.25	15
	4418.99.00	--Other	kg	7.25	15
44.19		Tableware and kitchenware, of wood.			
		-Of bamboo :			
	4419.11.00	--Bread boards, chopping boards and similar boards	kg	7.25	15
	4419.12.00	--Chopsticks	kg	7.25	15
	4419.19.00	--Other	kg	7.25	15
	4419.20.00	-Of tropical wood	kg	7.25	15
	4419.90.00	-Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
		-Statuettes and other ornaments :			
	4420.11.00	--Of tropical wood	kg	7.25	15
	4420.19.00	--Other	kg	7.25	15
	4420.90.00	-Other	kg	7.25	15
44.21		Other articles of wood.			
	4421.10.00	-Clothes hangers	kg	7.25	15
	4421.20.00	-Coffins	kg	7.25	15
		-Other:			
		--Of Bamboo:			
	4421.91.10	---Spools, bobbins, reels and the like	kg	5	15
	4421.91.20	---Matchsplints	kg	5	15
	4421.91.30	---Tooth-picks	kg	7.25	15
	4421.91.90	---Other	kg	7.25	15
		--Other:			
	4421.99.10	---Spools, bobbins, reels and the like	kg	5	15
	4421.99.20	---Matchsplints	kg	5	15
	4421.99.30	---Tooth-picks	kg	7.25	15
	4421.99.90	---Other	kg	7.25	15

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.10.00	-Natural cork, raw or simply prepared	kg	5	5
	4501.90.00	-Other	kg	5	5
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).			
			kg	6	10
45.03		Articles of natural cork.			
	4503.10.00	-Corks and stoppers	kg	5	5
	4503.90.00	-Other	kg	7.25	15
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
	4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	7.25	15
	4504.90.00	-Other	kg	7.25	15

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

- 1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover :
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). <i>-Mats, matting and screens of vegetable materials:</i>			
	4601.21.00	--Of bamboo	kg/nos	6	10
	4601.22.00	--Of rattan	kg/nos	6	10
	4601.29.00	--Other	kg/nos	6	10
		<i>-Other:</i>			
	4601.92.00	--Of bamboo	kg/nos	6	10
	4601.93.00	--Of rattan	kg/nos	6	10
	4601.94.00	--Of other vegetable materials	kg/nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
46.02	4601.99.00	--Other Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of Heading 46.01; articles of loofah. <i>-Of vegetable materials:</i>	kg/nos	6	10
	4602.11.00	--Of bamboo	kg/nos	7.25	15
	4602.12.00	--Of rattan	kg/nos	7.25	15
	4602.19.00	--Other	kg/nos	7.25	15
	4602.90.00	-Other	kg/nos	7.25	15

Section X
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER
AND PAPERBOARD AND ARTICLES THEREOF**

Chapter 47

**Pulp of wood or of other fibrous cellulosic material; recovered
(waste and scrap) paper or paperboard**

Note.

- 1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
47.01	4701.00.00	Mechanical wood pulp.	kg	5	5
47.02	4702.00.00	Chemical wood pulp, dissolving grades.	kg	5	5
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades. <i>-Unbleached:</i>			
	4703.11.00	--Coniferous	kg	5	5
	4703.19.00	--Non-coniferous	kg	5	5
		<i>-Semi-bleached or bleached:</i>			
	4703.21.00	--Coniferous	kg	5	5
	4703.29.00	--Non-coniferous	kg	5	5
47.04		Chemical wood pulp, sulphite, other than dissolving grades. <i>-Unbleached:</i>			
	4704.11.00	--Coniferous	kg	5	5
	4704.19.00	--Non-coniferous	kg	5	5
		<i>-Semi-bleached or bleached:</i>			
	4704.21.00	--Coniferous	kg	5	5
	4704.29.00	--Non-coniferous	kg	5	5
47.05	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.10.00	-Cotton linters pulp	kg	5	5
	4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	5	5
	4706.30.00	-Other, of bamboo	kg	5	5
		<i>-Other:</i>			
	4706.91.00	--Mechanical	kg	5	5
	4706.92.00	--Chemical	kg	5	5
	4706.93.00	--Obtained by a combination of mechanical and chemical processes	kg	5	5
47.07		Recovered (waste and scrap) paper or paperboard.			
	4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	6	10
	4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	6	10
	4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	6	10
	4707.90.00	-Other, including unsorted waste and scrap	kg	6	10

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

- 4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
- 5.- For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

(A) For paper or paperboard weighing not more than 150 g/m² :

- (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % , and a burst index equal to or less than 2.5 kPa m²/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa m²/g.

(B) For paper or paperboard weighing more than 150 g/m² :

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6.- In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the

headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

- Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa m²/g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.01	4801.00.00	Newsprint, in rolls or sheets.	kg	5	5
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheet, of any size , other than paper of Heading 48.01 or 48.03; hand-made paper and paperboard.			
	4802.10.00	-Hand-made paper and paperboard	kg	15	15
	4802.20.00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	15	15
	4802.40.00	-Wallpaper base	kg	15	15
		<i>-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>			
	4802.54.00	--Weighing less than 40g/m ²	kg	15	15
	4802.55.00	--Weighing 40g/m ² or more but not more than 150 g/m ² , in rolls	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.03	4802.56.00	--Weighing 40g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	15	15
	4802.57.00	--Other, weighing 40g/m ² or more but not more than 150 g/m ²	kg	15	15
	4802.58.00	--Weighing more than 150g/m ²	kg	15	15
		-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:			
	4802.61.00	--In rolls	kg	15	15
	4802.62.00	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	kg	15	15
	4802.69.00	--Other	kg	15	15
	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- decorated or printed, in rolls or sheets.	kg	7.25	15
		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of Heading 48.02 or 48.03.			
		<i>-Kraftliner:</i>			
48.04	4804.11.00	--Unbleached	kg	7.25	15
	4804.19.00	--Other	kg	7.25	15
		<i>-Sack kraft paper:</i>	kg		
	4804.21.00	--Unbleached	kg	7.25	15
	4804.29.00	--Other	kg	7.25	15
		<i>-Other kraft paper and paperboard weighing 150g/m² or less:</i>			
	4804.31.00	--Unbleached	kg	7.25	15
	4804.39.00	--Other	kg	7.25	15
		<i>-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225g/m²:</i>			
	4804.41.00	--Unbleached	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.05	4804.42.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	7.25	15
	4804.49.00	--Other -Other kraft paper and paperboard weighing 225g/m ² or more:	kg	7.25	15
	4804.51.00	--Unbleached	kg	7.25	15
	4804.52.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	kg	7.25	15
	4804.59.00	--Other Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. <i>-Fluting paper:</i>	kg	7.25	15
	4805.11.00	--Semi-chemical fluting paper	kg	7.25	15
	4805.12.00	--Straw fluting paper	kg	7.25	15
	4805.19.00	--Other <i>-Testliner (recycled liner board):</i>	kg	7.25	15
	4805.24.00	--Weighing 150 g/m ² or less	kg	7.25	15
	4805.25.00	--Weighing more than 150 g/m ²	kg	7.25	15
	4805.30.00	-Sulphite wrapping paper	kg	7.25	15
	4805.40.00	-Filter paper and paperboard	kg	7.25	15
	4805.50.00	-Felt paper and paperboard <i>-Other :</i>	kg	7.25	15
	4805.91.00	--Weighing 150 g/m ² or less	kg	7.25	15
	4805.92.00	--Weighing more than 150 g/m ² but less than 225 g/m ²	kg	7.25	15
	4805.93.00	--Weighing 225 g/m ² or more Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	kg	7.25	15
	4806.10.00	-Vegetable parchment	kg	7.25	15
	4806.20.00	-Greaseproof papers	kg	7.25	15
	4806.30.00	-Tracing papers	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.07	4806.40.00	-Glassine and other glazed transparent or translucent papers	kg	7.25	15
	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	7.25	15
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03.			
48.09	4808.10.00	-Corrugated paper and paperboard, whether or not perforated	kg	7.25	15
	4808.40.00	-Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	7.25	15
	4808.90.00	-Other	kg	7.25	15
		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
48.10	4809.20.00	-Self-copy paper	kg	7.25	15
	4809.90.00	-Other	kg	7.25	15
		Paper and paperboard, coated on one or both sides with kaolin (China Clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
		<i>-Paper and paperboard of a kind used for writing, printing other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</i>			
	4810.13.00	--In rolls	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.11	4810.14.00	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	15	15
	4810.19.00	--Other -Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	kg	15	15
	4810.22.00	--Light-weight coated paper	kg	15	15
	4810.29.00	--Other <i>-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:</i>	kg	15	15
	4810.31.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150g/m ² or less	kg	15	15
	4810.32.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m ²	kg	15	15
	4810.39.00	--Other <i>-Other paper and paperboard:</i>	kg	15	15
	4810.92.00	--Multi-ply	kg	15	15
	4810.99.00	--Other	kg	15	15
		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in Heading 48.03, 48.09 or 48.10.			
	4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	kg	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Gummed or adhesive paper and paperboard:</i>			
	4811.41.00	--Self-adhesive	kg	20	20
	4811.49.00	--Other	kg	20	20
		<i>-Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):</i>			
		--Bleached, weighing more than 150 g/m ² :			
	4811.51.10	--- Aseptic packaging paper	kg	20	20
	4811.51.90	---Other	kg	20	20
		--Other:			
	4811.59.10	---Aseptic packaging paper	kg	20	20
	4811.59.90	---Other	kg	20	20
	4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	20	20
		<i>-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:</i>			
	4811.90.10	---Marbled paper	kg	20	20
	4811.90.90	---Other	kg	20	20
48.12	4812.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	7.25	15
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
	4813.10.00	-In the form of booklets or tubes	kg	7.25	15
	4813.20.00	-In rolls of a width not exceeding 5 cm.	kg	7.25	15
	4813.90.00	-Other	kg	7.25	15
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	7.25	15
	4814.90.00	-Other	kg	7.25	15
[48.15]					

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.16		Carbon-paper, self-copy paper and other copying or transfer papers (other than those of Heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
	4816.20.00	-Self-copy paper	kg	15	15
	4816.90.00	-Other	kg	15	15
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
	4817.10.00	-Envelopes	kg	20	20
	4817.20.00	-Letter cards, plain postcards and correspondence cards	kg	20	20
	4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20	20
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres			
	4818.10.00	-Toilet paper	kg	20	20
	4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	kg	20	20
	4818.30.00	-Tablecloths and serviettes	kg	20	20
	4818.50.00	-Articles of apparel and clothing accessories	kg	20	20
	4818.90.00	-Other	kg	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. -Cartons, boxes and cases, of corrugated paper or paperboard:			
	4819.10.10	---Egg crate	kg	15	15
	4819.10.90	---Other	kg	20	20
	4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	20	20
	4819.30.00	-Sacks and bags, having base of a width of 40 cm. or more	kg	20	20
	4819.40.00	-Other sacks and bags, including cones	kg	20	20
	4819.50.00	-Other packing containers, including record sleeves	kg	20	20
	4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	20	20
48.20		Registers, account books, Note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
	4820.10.00	-Registers, account books, Note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	30	30
	4820.20.00	-Exercise books	kg	20	20
	4820.30.00	-Binders (other than book covers), folders and file covers	kg	30	30
	4820.40.00	-Manifold business forms and interleaved carbon sets	kg	30	30
	4820.50.00	-Albums for samples or for collections	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
48.21	4820.90.00	-Other Paper or paperboard labels of all kinds, whether or not printed.	kg	30	30
	4821.10.00	-Printed	kg	20	20
48.22	4821.90.00	-Other Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	kg	20	20
	4822.10.00	-Of a kind used for winding textile yarn	kg	7.25	15
48.23	4822.90.00	-Other Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. <i>-Filter paper and paperboard:</i>	kg	7.25	15
	4823.20.10	---Tea bag filter paper	kg	6	10
	4823.20.90	---Other <i>-Rolls, sheets and dials, printed for self-recording apparatus:</i>	kg	7.25	15
	4823.40.10	---Cardiograph, ultrasonography, spirometre, encephalograph and fetal monitoring papers	kg	6	10
	4823.40.90	---Other <i>-Trays, dishes, plates, cups and the like, of paper or paperboard:</i>	kg	7.25	15
	4823.61.00	--Of bamboo	kg	7.25	20
	4823.69.00	--Other	kg	7.25	20
	4823.70.00	-Moulded or pressed articles of paper pulp	kg	7.25	20
	4823.90.00	-Other	kg	7.25	20

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

- 1.- This Chapter does not cover :
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10.00	-In single sheets, whether or not folded	kg/nos	5	10
		-Other:			
	4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	kg/nos	5	10
	4901.99.00	--Other	kg/nos	5	10
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
	4902.10.00	-Appearing at least four times a week	kg	Free	Free
	4902.90.00	-Other	kg	Free	Free
49.03	4903.00.00	Children's picture, drawing or colouring books.	kg/nos	5	10
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	kg/nos	5	10
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
	4905.20.00	-In book form	kg/nos	6	10
	4905.90.00	-Other	kg/nos	6	10
49.06	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg	6	10
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank Notes; cheque forms; stock, share or bond certificates and similar documents of title.			
	4907.00.10	---Bank notes	kg	Free	Free
	4907.00.20	--- Unused postage stamps of current or new issue in the country in which they have, or will have, a recognised face value	kg	6	15
	4907.00.30	---Aerograms	kg	6	15
	4907.00.40	---Passport	kg	6	15
	4907.00.50	---Ticket of Excise	kg	6	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
49.08	4907.00.60	---Cheque book and cheque form	kg	6	15
	4907.00.70	---Stock, share or bond certificate	kg	6	15
	4907.00.90	---Other	kg	6	15
		Transfers (decalcomanias).			
49.09	4908.10.00	-Transfers (decalcomanias), vitrifiable	kg	6	10
	4908.90.00	-Other	kg	6	10
	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
49.10		Calendars of any kind, printed, including calendar blocks.	kg/nos	20	20
49.11	4910.00.10	---Traditional calendears (Patro)	kg/nos	Free	Free
	4910.00.90	---Other	kg/nos	20	20
		Other printed matter, including printed pictures and photographs.			
	4911.10.00	-Trade advertising material, commercial catalogues and the like -Other:	kg	20	20
	4911.91.00	--Pictures, designs and photographs --Other:	kg	20	20
	4911.99.10	---Printed computer software key	kg	5	5
	4911.99.20	---Recharge Cards	kg	20	20
	4911.99.30	---Travel tickets	kg	20	20
	4911.99.90	---Other	kg	20	20

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

- (a) Animal brush-making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (t) les of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule :

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax :
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions :

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filaments; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

- (iii) 500 g in other cases.
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filaments; or
 - (ii) 125 g in other cases.
- (B) Exceptions :
 - (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn :

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

Single yarn of nylon or other polyamides, or of polyesters 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ...53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon 27 cN/tex.

7.- For the purposes of this Section, the expression "made up" means :

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;

- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
- 15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

- 1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Unbleached yarn**

Yarn which :

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.
Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustering agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which :

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) **Coloured (dyed or printed) yarn**

Yarn which :

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**

Woven fabric which :

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which :

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which :

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
 - (ii) consists of unbleached or bleached yarn and coloured yarn; or
 - (iii) consists of marl or mixture yarns.
- (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics : woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(ij) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule :

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
50.01	5001.00.00	Silk-worm cocoons suitable for reeling	kg	Free	Free
50.02	5002.00.00	Raw Silk (not thrown).	kg	5	5
50.03	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	5	5
50.04	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	5	5
50.05	5005.00.00	Yarn spun from silk waste, not put up for retail sale	kg	5	5
50.06	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	5	5
50.07		Woven fabrics of silk or of silk waste.			
	5007.10.00	-Fabrics of noil silk	kg/m ²	7.25	15
	5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg/m ²	7.25	15
	5007.90.00	-Other fabrics	kg/m ²	7.25	15

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
51.01		Wool, not carded or combed.			
		<i>-Greasy, including fleece-washed wool:</i>			
	5101.11.00	--Shorn wool	kg	Free	Free
	5101.19.00	--Other	kg	Free	Free
		<i>-Degraded, not carbonised:</i>			
	5101.21.00	--Shorn wool	kg	Free	Free
	5101.29.00	--Other	kg	Free	Free
	5101.30.00	-Carbonised	kg	Free	Free
51.02		Fine or coarse animal hair, not carded or combed.			
		<i>-Fine animal hair:</i>			
	5102.11.00	--Of kashmir (cashmere) goats	kg	5	5
	5102.19.00	--Other	kg	5	5
	5102.20.00	-Coarse animal hair	kg	5	5
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.10.00	-Noils of wool or of fine animal hair	kg	5	5
	5103.20.00	-Other waste of wool or of fine animal hair	kg	5	5
	5103.30.00	-Waste of coarse animal hair	kg	5	5
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	kg	5	5
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
	5105.10.00	-Carded wool	kg	5	5
		<i>-Wool tops and other combed wool:</i>			
	5105.21.00	--Combed wool in fragments	kg	5	5
	5105.29.00	--Other	kg	5	5
		<i>-Fine animal hair, carded or combed:</i>			
	5105.31.00	--Of kashmir (Cashmere) goats	kg	5	5
	5105.39.00	--Other	kg	5	5
	5105.40.00	-Coarse animal hair, carded or combed	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
51.06		Yarn of carded wool, not put up for retail sale.			
	5106.10.00	-Containing 85 % or more by weight of wool	kg	5	5
	5106.20.00	-Containing less than 85 % by weight of wool	kg	5	5
51.07		Yarn of combed wool, not put up for retail sale.			
	5107.10.00	-Containing 85 % or more by weight of wool	kg	5	5
	5107.20.00	-Containing less than 85 % by weight of wool	kg	5	5
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
		-Carded:			
	5108.10.10	---Pashmina (Cashmere Yarn)	kg	1	1
	5108.10.20	---Blended Protein Fiber Yarn	kg	1	1
	5108.10.90	---Other	kg	5	5
		-Combed:			
	5108.20.10	---Pashmina (Cashmere Yarn)	kg	1	1
	5108.20.20	---Blended Protein Fiber Yarn	kg	1	1
	5108.20.90	---Other	kg	5	5
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
		-Containing 85 % or more by weight of wool or of fine animal hair:			
	5109.10.10	---Pashmina (Cashmere Yarn)	kg	1	1
	5109.10.90	---Other	kg	5	5
		-Other:			
	5109.90.10	---Pashmina (Cashmere Yarn)	kg	1	1
	5109.90.90	---Other	kg	5	5
51.10	5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn) whether or not put up for retail sale.	kg	5	5
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		-Containing 85 % or more by weight of wool or of fine animal hair:			
	5111.11.00	--Of a weight not exceeding 300 g/m ²	m ² /kg	7.25	15
	5111.19.00	--Other	m ² /kg	7.25	15
	5111.20.00	-Other, mixed mainly or solely with man-made filaments	m ² /kg	7.25	15
	5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	m ² /kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
51.12	5111.90.00	-Other Woven fabrics of combed wool or of combed fine animal hair. <i>-Containing 85 % or more by weight of wool or fine animal hair:</i>	m ² /kg	7.25	15
	5112.11.00	--Of a weight not exceeding 200 g/m ²	m ² /kg	7.25	15
	5112.19.00	--Other	m ² /kg	7.25	15
	5112.20.00	-Other, mixed mainly or solely with man-made filaments	m ² /kg	7.25	15
	5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	m ² /kg	7.25	15
	5112.90.00	-Other	m ² /kg	7.25	15
51.13	5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	m ² /kg	7.25	15

Chapter 52

Cotton

Subheading Note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.01	5201.00.00	Cotton, not carded or combed.	kg	5	5
52.02		Cotton waste (including yarn waste and garnetted stock).			
	5202.10.00	-Yarn waste (including thread waste)	kg	5	5
		-Other:			
	5202.91.00	--Garnetted stock	kg	5	5
	5202.99.00	--Other	kg	5	5
52.03	5203.00.00	Cotton, carded or combed.	kg	5	5
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		-Not put up for retail sale:			
	5204.11.00	--Containing 85% or more by weight of cotton	kg	5	5
	5204.19.00	--Other	kg	5	5
	5204.20.00	-Put up for retail sale	kg	5	5
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
		-Single yarn, of uncombed fibres:			
	5205.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5	5
	5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5	5
	5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5	5
	5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number) <i>-Single yarn, of combed fibres:</i>	kg	5	5
	5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5	5
	5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5	5
	5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5	5
	5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5	5
	5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	5	5
	5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	5	5
	5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number) <i>-Multiple (folded) or cabled yarn, of uncombed fibres:</i>	kg	5	5
	5205.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5	5
	5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5	5
	5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5	5
	5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.06	5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) <i>-Multiple (folded) or cabled yarn, of combed fibres:</i>	kg	5	5
	5205.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5	5
	5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5	5
	5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5	5
	5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5	5
	5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	5	5
	5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	5	5
	5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale. <i>-Single yarn, of uncombed fibres:</i>	kg	5	5
	5206.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5	5
	5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5	5
	5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5	5
	5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number) <i>--Single yarn, of combed fibres:</i>	kg	5	5
	5206.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5	5
	5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5	5
	5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex(exceeding 43 metric number but not exceeding 52 metric number)	kg	5	5
	5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5	5
	5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number) <i>--Multiple (folded) or cabled yarn, of uncombed fibres:</i>	kg	5	5
	5206.31.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5	5
	5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5	5
	5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5	5
	5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.07	5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) <i>-Multiple (folded) or cabled yarn, of combed fibres:</i>	kg	5	5
	5206.41.00	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5	5
	5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5	5
	5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5	5
	5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5	5
	5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5	5
		Cotton yarn (other than sewing thread) put up for retail sale.			
	5207.10.00	-Containing 85% or more by weight of cotton	kg	5	5
	5207.90.00	-Other	kg	5	5
		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
52.08		<i>-Unbleached:</i>			
	5208.11.00	--Plain weave, weighing not more than 100 g/m ²	m ² /kg	5	15
	5208.12.00	--Plain weave, weighing more than 100 g/m ²	m ² /kg	5	15
	5208.13.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5208.19.00	--Other fabrics	m ² /kg	5	15
		<i>-Bleached:</i>			
	5208.21.00	--Plain weave, weighing not more than 100 g/m ²	m ² /kg	5	15
	5208.22.00	--Plain weave, weighing more than 100 g/m ²	m ² /kg	5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.09	5208.23.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5208.29.00	--Other fabrics <i>-Dyed:</i>	m ² /kg	5	15
	5208.31.00	--Plain weave, weighing not more than 100 g/m ²	m ² /kg	5	15
	5208.32.00	--Plain weave, weighing more than 100 g/m ²	m ² /kg	5	15
	5208.33.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5208.39.00	--Other fabrics <i>-Of yarns of different colours:</i>	m ² /kg	5	15
	5208.41.00	--Plain weave, weighing not more than 100 g/m ²	m ² /kg	5	15
	5208.42.00	--Plain weave, weighing more than 100 g/m ²	m ² /kg	5	15
	5208.43.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5208.49.00	--Other fabrics <i>-Printed:</i>	m ² /kg	5	15
	5208.51.00	--Plain weave, weighing not more than 100 g/m ²	m ² /kg	5	15
	5208.52.00	--Plain weave, weighing more than 100 g/m ²	m ² /kg	5	15
	5208.59.00	--Other fabrics Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². <i>-Unbleached:</i>	m ² /kg	5	15
	5209.11.00	--Plain weave	m ² /kg	5	15
	5209.12.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5209.19.00	--Other fabrics <i>-Bleached:</i>	m ² /kg	5	15
	5209.21.00	--Plain weave	m ² /kg	5	15
	5209.22.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5209.29.00	--Other fabrics <i>-Dyed:</i>	m ² /kg	5	15
	5209.31.00	--Plain weave	m ² /kg	5	15
	5209.32.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.10	5209.39.00	--Other fabrics <i>-Of yarns of different colours:</i>	m ² /kg	5	15
	5209.41.00	--Plain weave	m ² /kg	5	15
	5209.42.00	--Denim	m ² /kg	5	15
	5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5209.49.00	--Other fabrics <i>-Printed:</i>	m ² /kg	5	15
	5209.51.00	--Plain weave	m ² /kg	5	15
	5209.52.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	5	15
	5209.59.00	--Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². <i>-Unbleached:</i>	m ² /kg	5	15
	5210.11.00	--Plain weave	m ² /kg	15	15
	5210.19.00	--Other fabrics <i>-Bleached:</i>	m ² /kg	15	15
	5210.21.00	--Plain weave	m ² /kg	15	15
	5210.29.00	--Other fabrics <i>-Dyed :</i>	m ² /kg	15	15
	5210.31.00	--Plain weave	m ² /kg	15	15
	5210.32.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	15	15
	5210.39.00	--Other fabrics <i>-Of yarns of different colours:</i>	m ² /kg	15	15
	5210.41.00	--Plain weave	m ² /kg	15	15
	5210.49.00	--Other fabrics <i>-Printed:</i>	m ² /kg	15	15
	5210.51.00	--Plain weave	m ² /kg	15	15
	5210.59.00	--Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m² <i>-Unbleached:</i>	m ² /kg	15	15
52.11	5211.11.00	--Plain weave	m ² /kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
52.12	5211.12.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	15	15
	5211.19.00	--Other fabrics	m ² /kg	15	15
	5211.20.00	-Bleached	m ² /kg	15	15
		-Dyed:			
	5211.31.00	--Plain weave	m ² /kg	15	15
	5211.32.00	--3-thread or 4-thread twill, including cross twill	m ² /kg	15	15
	5211.39.00	--Other fabrics	m ² /kg	15	15
		-Of yarns of different colours:			
	5211.41.00	--Plain weave	m ² /kg	15	15
	5211.42.00	--Denim	m ² /kg	15	15
	5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	m ² /kg	15	15
	5211.49.00	--Other fabrics	m ² /kg	15	15
		-Printed:			
	5211.51.00	--Plain weave	m ² /kg	15	15
	5211.52.00	--3-thread or 4-tread twill, including cross twill	m ² /kg	15	15
	5211.59.00	--Other fabrics	m ² /kg	15	15
		Other woven fabrics of cotton.			
		-Weighing not more than 200 g/m ²			
	5212.11.00	--Unbleached	m ² /kg	5	15
	5212.12.00	--Bleached	m ² /kg	5	15
	5212.13.00	--Dyed	m ² /kg	5	15
	5212.14.00	--Of yarns of different colours	m ² /kg	5	15
	5212.15.00	--Printed	m ² /kg	5	15
		-Weighing more than 200g/m ² :			
	5212.21.00	--Unbleached	m ² /kg	5	15
	5212.22.00	--Bleached	m ² /kg	5	15
	5212.23.00	--Dyed	m ² /kg	5	15
	5212.24.00	--Of yarns of different colours	m ² /kg	5	15
	5212.25.00	--Printed	m ² /kg	5	15

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
	5301.10.00	-Flax, raw or retted <i>-Flax, broken, scutched, hackled or otherwise processed, but not spun:</i>	kg	5	5
	5301.21.00	--Broken or scutched	kg	5	5
	5301.29.00	--Other	kg	5	5
	5301.30.00	-Flax tow and waste	kg	5	5
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
	5302.10.00	-True hemp, raw or retted	kg	5	5
	5302.90.00	-Other	kg	5	5
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.10.00	-Jute and other textile bast fibres, raw or retted	kg	5	5
	5303.90.00	-Other	kg	5	5
[53.04]					
53.05	5305.00.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	kg	5	5
53.06		Flax yarn			
	5306.10.00	-Single	kg	5	5
	5306.20.00	-Multiple (folded) or cabled	kg	5	5
53.07		Yarn of jute or of other textile bast fibres of Heading 53.03.			
	5307.10.00	-Single	kg	6	10
	5307.20.00	-Multiple (folded) of cabled	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
53.08		Yarn of other vegetable textile fibres; paper yarn.			
	5308.10.00	-Coir yarn	kg	6	10
	5308.20.00	-True hemp yarn	kg	6	10
	5308.90.00	-Other	kg	6	10
53.09		Woven fabrics of flax.			
		<i>-Containing 85% or more by weight of flax:</i>			
	5309.11.00	--Unbleached or bleached	m ² /kg	7.25	15
	5309.19.00	--Other	m ² /kg	7.25	15
		<i>-Containing less than 85% by weight of flax:</i>			
	5309.21.00	--Unbleached or bleached	m ² /kg	7.25	15
	5309.29.00	--Other	m ² /kg	7.25	15
53.10		Woven fabrics of jute or of other textile bast fibres of Heading 53.03.			
	5310.10.00	-Unbleached	m ² /kg	15	15
	5310.90.00	-Other	m ² /kg	15	15
53.11	5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	m ² /kg	7.25	15

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

- a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
	5401.10.00	-Of synthetic filaments	kg	5	5
	5401.20.00	-Of artificial filaments	kg	5	5
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		-High tenacity yarn of nylon or other polyamides, whether or not textured :			
	5402.11.00	--Of aramids	kg	5	5
	5402.19.00	--Other	kg	5	5
	5402.20.00	-High tenacity yarn of polyesters, whether or not textured	kg	5	5
		<i>-Textured yarn:</i>			
	5402.31.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	5	5
	5402.32.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
54.03	5402.33.00	--Of polyesters	kg	5	5
	5402.34.00	--Of polypropylene	kg	5	5
	5402.39.00	--Other	kg	5	5
		<i>-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:</i>			
	5402.44.00	-- Elastomeric	kg	5	5
	5402.45.00	--Other, of nylon or other polyamides	kg	5	5
	5402.46.00	--Other, of polyesters, partially oriented	kg	5	5
	5402.47.00	--Other, of polyesters	kg	5	5
	5402.48.00	--Other, of polypropylene	kg	5	5
	5402.49.00	--Other	kg	5	5
		<i>-Other yarn, single, with a twist exceeding 50 turns per metre:</i>			
	5402.51.00	--Of nylon or other polyamides	kg	5	5
	5402.52.00	--Of polyesters	kg	5	5
	5402.53.00	--Of polypropylene	kg	5	5
	5402.59.00	--Other	kg	5	5
		<i>-Other yarn, multiple (folded) or cabled:</i>			
	5402.61.00	--Of nylon or other polymides	kg	5	5
	5402.62.00	--Of polyesters	kg	5	5
	5402.63.00	--Of polypropylene	kg	5	5
	5402.69.00	--Other	kg	5	5
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
	5403.10.00	-High tenacity yarn of viscose rayon	kg	5	5
		<i>-Other yarn, single:</i>			
	5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5	5
	5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre	kg	5	5
	5403.33.00	--Of cellulose acetate	kg	5	5
	5403.39.00	--Other	kg	5	5
		<i>-Other yarn, multiple (folded) or cabled:</i>			
	5403.41.00	--Of viscose rayon	kg	5	5
	5403.42.00	--Of cellulose acetate	kg	5	5
	5403.49.00	--Other	kg	5	5
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Monofilament:</i>			
	5404.11.00	--Elastomeric	kg	5	5
	5404.12.00	--Other, of polypropylene	kg	5	5
	5404.19.00	--Other	kg	5	5
	5404.90.00	-Other	kg	5	5
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.			
			kg	5	5
54.06	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.			
			kg	5	5
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of Heading 54.04.			
	5407.10.00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	m ² /kg	15	15
	5407.20.00	-Woven fabrics obtained from strip or the like	m ² /kg	15	15
	5407.30.00	-Fabrics specified in Note 9 to Section XI <i>-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:</i>	m ² /kg	15	15
	5407.41.00	--Unbleached or bleached	m ² /kg	15	15
	5407.42.00	--Dyed	m ² /kg	15	15
	5407.43.00	--Of yarns of different colours	m ² /kg	15	15
	5407.44.00	--Printed <i>-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:</i>	m ² /kg	15	15
	5407.51.00	--Unbleached or bleached	m ² /kg	15	15
	5407.52.00	--Dyed	m ² /kg	15	15
	5407.53.00	--Of yarns of different colours	m ² /kg	15	15
	5407.54.00	--Printed <i>-Other woven fabrics, containing 85% or more by weight of polyester filaments :</i>	m ² /kg	15	15
	5407.61.00	--Containing 85% or more by weight of non-textured polyester filaments	m ² /kg	15	15
	5407.69.00	--Other <i>-Other woven fabrics, containing 85% or more by weight of synthetic filaments :</i>	m ² /kg	15	15
	5407.71.00	--Unbleached or bleached	m ² /kg	15	15
	5407.72.00	--Dyed	m ² /kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
54.08	5407.73.00	--Of yarns of different colours	m ² /kg	15	15
	5407.74.00	--Printed	m ² /kg	15	15
		<i>-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:</i>	m ² /kg		
	5407.81.00	--Unbleached or bleached	m ² /kg	15	15
	5407.82.00	--Dyed	m ² /kg	15	15
	5407.83.00	--Of yarns of different colours	m ² /kg	15	15
	5407.84.00	--Printed	m ² /kg	15	15
		<i>-Other woven fabrics:</i>			
	5407.91.00	--Unbleached or bleached	m ² /kg	15	15
	5407.92.00	--Dyed	m ² /kg	15	15
	5407.93.00	--Of yarns of different colours	m ² /kg	15	15
	5407.94.00	--Printed	m ² /kg	15	15
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of Heading 54.05.			
	5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	m ² /kg	15	15
		<i>-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:</i>			
	5408.21.00	--Unbleached or bleached	m ² /kg	15	15
	5408.22.00	--Dyed	m ² /kg	15	15
	5408.23.00	--Of yarns of different colours	m ² /kg	15	15
	5408.24.00	--Printed	m ² /kg	15	15
		<i>-Other woven fabrics:</i>			
	5408.31.00	--Unbleached or bleached	m ² /kg	15	15
	5408.32.00	--Dyed	m ² /kg	15	15
	5408.33.00	--Of yarns of different colours	m ² /kg	15	15
	5408.34.00	--Printed	m ² /kg	15	15

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
55.01		Synthetic filament tow, -Of nylon or other polyamides:			
	5501.11.00	--Of aramids	kg	5	5
	5501.19.00	--Other	kg	5	5
	5501.20.00	-Of polyesters	kg	5	5
	5501.30.00	-Acrylic or modacrylic	kg	5	5
	5501.40.00	-Of polypropylene	kg	5	5
	5501.90.00	-Other	kg	5	5
55.02		Artificial filament tow.			
	5502.10.00	-Of cellulose acetate	kg	5	5
	5502.90.00	-Other	kg	5	5
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning. -Of nylon or other polyamides:			
	5503.11.00	--Of aramids	kg	5	5
	5503.19.00	--Other	kg	5	5
	5503.20.00	-Of polyesters	kg	5	5
	5503.30.00	-Acrylic or modacrylic	kg	5	5
	5503.40.00	-Of polypropylene	kg	5	5
	5503.90.00	-Other	kg	5	5
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
	5504.10.00	-Of viscose rayon	kg	5	5
	5504.90.00	-Other	kg	5	5
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
55.06	5505.10.00	-Of synthetic fibres	kg	5	5
	5505.20.00	-Of artificial fibres	kg	5	5
		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
	5506.10.00	-Of nylon or other polyamides	kg	5	5
	5506.20.00	-Of polyesters	kg	5	5
	5506.30.00	-Acrylic or modacrylic	kg	5	5
	5506.40.00	-Of polypropylene	kg	5	5
55.07	5506.90.00	-Other	kg	5	5
	5507.00.00	Artificial staple fibres, carded, combed or other wise processed for spinning.	kg	5	5
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
55.09	5508.10.00	-Of synthetic staple fibres	kg	5	5
	5508.20.00	-Of artificial staple fibres	kg	5	5
		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		<i>-Containing 85% or more by weight of staple fibres of nylon or other polyamides:</i>			
	5509.11.00	--Single yarn	kg	5	5
	5509.12.00	--Multiple (folded) or cabled yarn	kg	5	5
		<i>-Containing 85% or more by weight of polyester staple fibres:</i>			
	5509.21.00	--Single yarn	kg	5	5
	5509.22.00	--Multiple (folded) or cabled yarn	kg	5	5
		<i>-Containing 85% or more by weight of acrylic or modacrylic staple fibres:</i>			
	5509.31.00	--Single yarn	kg	5	5
	5509.32.00	--Multiple (folded) or cabled yarn	kg	5	5
		<i>-Other yarn, containing 85% or more by weight of synthetic staple fibres:</i>			
	5509.41.00	--Single yarn	kg	5	5
	5509.42.00	--Multiple (folded) or cabled yarn	kg	5	5
		<i>-Other yarn, of polyester staple fibres:</i>			
	5509.51.00	--Mixed mainly or solely with artificial staple fibres	kg	5	5
	5509.52.00	--Mixed mainly or solely with wool or fine animal hair	kg	5	5
	5509.53.00	--Mixed mainly or solely with cotton	kg	5	5
	5509.59.00	--Other	kg	5	5
		<i>-Other yarn, of acrylic or modacrylic staple fibres:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
55.10	5509.61.00	--Mixed mainly or solely with wool or fine animal hair	kg	5	5
	5509.62.00	--Mixed mainly or solely with cotton	kg	5	5
	5509.69.00	--Other <i>-Other yarn:</i>	kg	5	5
	5509.91.00	--Mixed mainly or solely with wool or fine animal hair	kg	5	5
	5509.92.00	--Mixed mainly or solely with cotton	kg	5	5
	5509.99.00	--Other Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. <i>-Containing 85% or more by weight of artificial staple fibres:</i>	kg	5	5
	5510.11.00	--Single yarn	kg	5	5
	5510.12.00	--Multiple (folded) or cabled yarn	kg	5	5
	5510.20.00	--Other yarn, mixed mainly or solely with wool or fine animal hair	kg	5	5
	5510.30.00	--Other yarn, mixed mainly or solely with cotton	kg	5	5
55.11	5510.90.00	--Other yarn Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	kg	5	5
	5511.10.00	--Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	5	5
	5511.20.00	--Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	5	5
55.12	5511.30.00	--Of artificial staple fibres Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. <i>-Containing 85% or more by weight of polyester staple fibres:</i>	kg	5	5
	5512.11.00	--Unbleached or bleached	m ² /kg	15	15
	5512.19.00	--Other <i>-Containing 85% or more by weight of acrylic or modacrylic staple fibres:</i>	m ² /kg	15	15
	5512.21.00	--Unbleached or bleached	m ² /kg	15	15
	5512.29.00	--Other <i>-Other:</i>	m ² /kg	15	15
	5512.91.00	--Unbleached or bleached	m ² /kg	15	15
	5512.99.00	--Other	m ² /kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². <i>-Unbleached or bleached :</i>			
	5513.11.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5513.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ² /kg	15	15
	5513.13.00	--Other woven fabrics of polyester staple fibres	m ² /kg	15	15
	5513.19.00	--Other woven fabrics	m ² /kg	15	15
		<i>-Dyed:</i>			
	5513.21.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5513.23.00	--Other woven fabrics of polyester staple fibres	m ² /kg	15	15
	5513.29.00	--Other woven fabrics	m ² /kg	15	15
		<i>-Of yarns of different colours:</i>			
	5513.31.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5513.39.00	--Other woven fabrics	m ² /kg	15	15
		<i>-Printed:</i>			
	5513.41.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5513.49.00	--Other woven fabrics	m ² /kg	15	15
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². <i>-Unbleached or bleached:</i>			
	5514.11.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ² /kg	15	15
	5514.19.00	--Other woven fabrics	m ² /kg	15	15
		<i>-Dyed:</i>			
	5514.21.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
55.15	5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ² /kg	15	15
	5514.23.00	--Other woven fabrics of polyester staple fibres	m ² /kg	15	15
	5514.29.00	--Other woven fabrics	m ² /kg	15	15
	5514.30.00	-Of yarns of different colours <i>-Printed :</i>	m ² /kg	15	15
	5514.41.00	--Of polyester staple fibres, plain weave	m ² /kg	15	15
	5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m ² /kg	15	15
	5514.43.00	--Other woven fabrics of polyester staple fibres	m ² /kg	15	15
	5514.49.00	--Other woven fabrics Other woven fabrics of synthetic staple fibres. <i>-Of polyester staple fibres:</i>	m ² /kg	15	15
	5515.11.00	--Mixed mainly or solely with viscose rayon staple fibres	m ² /kg	15	15
	5515.12.00	--Mixed mainly or solely with man-made filaments	m ² /kg	15	15
	5515.13.00	--Mixed mainly or solely with wool or fine animal hair	m ² /kg	15	15
	5515.19.00	--Other <i>-Of acrylic or modacrylic staple fibres:</i>	m ² /kg	15	15
	5515.21.00	--Mixed mainly or solely with man-made filaments	m ² /kg	15	15
	5515.22.00	--Mixed mainly or solely with wool or fine animal hair	m ² /kg	15	15
	5515.29.00	--Other <i>-Other woven fabrics:</i>	m ² /kg	15	15
	5515.91.00	--Mixed mainly or solely with man-made filaments	m ² /kg	15	15
	5515.99.00	--Other Woven fabrics of artificial staple fibres. <i>-Containing 85% or more by weight of artificial staple fibres:</i>	m ² /kg	15	15
	5516.11.00	--Unbleached or bleached	m ² /kg	15	15
	5516.12.00	--Dyed	m ² /kg	15	15
	5516.13.00	--Of yarns of different colours	m ² /kg	15	15
	5516.14.00	--Printed	m ² /kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:</i>			
	5516.21.00	--Unbleached or bleached	m ² /kg	15	15
	5516.22.00	--Dyed	m ² /kg	15	15
	5516.23.00	--Of yarns of different colours	m ² /kg	15	15
	5516.24.00	--Printed	m ² /kg	15	15
		<i>-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:</i>			
	5516.31.00	--Unbleached or bleached	m ² /kg	15	15
	5516.32.00	--Dyed	m ² /kg	15	15
	5516.33.00	--Of yarns of different colours	m ² /kg	15	15
	5516.34.00	--Printed	m ² /kg	15	15
		<i>-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:</i>			
	5516.41.00	--Unbleached or bleached	m ² /kg	15	15
	5516.42.00	--Dyed	m ² /kg	15	15
	5516.43.00	--Of yarns of different colours	m ² /kg	15	15
	5516.44.00	--Printed	m ² /kg	15	15
		<i>-Other:</i>			
	5516.91.00	--Unbleached or bleached	m ² /kg	15	15
	5516.92.00	--Dyed	m ² /kg	15	15
	5516.93.00	--Of yarns of different colours	m ² /kg	15	15
	5516.94.00	--Printed	m ² /kg	15	15

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1.- This Chapter does not cover :

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. -Wadding of textile materials and articles thereof :			
	5601.21.00	--Of cotton	kg	20	20
	5601.22.00	--Of man-made fibres	kg	20	20
	5601.29.00	--Other	kg	20	20
	5601.30.00	-Textile flock and dust and mill neps	kg	20	20
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
	5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics <i>-Other felt, not impregnated, coated, covered or laminated:</i>	kg	7.25	15
	5602.21.00	--Of wool or fine animal hair	kg	7.25	15
	5602.29.00	--Of other textile materials	kg	7.25	15
	5602.90.00	-Other	kg	7.25	15
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated. <i>-Of man-made filaments :</i>			
	5603.11.00	--Weighing not more than than 25g/m ²	kg	7.25	15
	5603.12.00	--Weighing more than 25g/m ² but not more than 70g/m ²	kg	7.25	15
	5603.13.00	--Weighing more than 70g/m ² but not more than 150g/m ²	kg	7.25	15
	5603.14.00	-- Weighing more than 150g/m ² <i>- Other :</i>	kg	7.25	15
	5603.91.00	--Weighing not more than 25g/m ²	kg	7.25	15
	5603.92.00	--Weighing more than 25g/m ² but not more than 70g/m ²	kg	7.25	15
	5603.93.00	--Weighing more than 70g/m ² but not more than 150g/m ²	kg	7.25	15
	5603.94.00	--Weighing more than 150g/m ²	kg	7.25	15
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of Heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
	5604.10.00	-Rubber thread and cord, textile covered	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
56.05	5604.90.00	-Other	kg	7.25	15
	5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of Heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.			
56.06	5606.00.00	Gimped yarn, and strip and the like of Heading 54.04 or 54.05, gimped (other than those of Heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	6	10
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	kg	6	10
		<i>-Of sisal or other textile fibres of the genus Agave:</i>			
	5607.21.00	--Binder or baler twine	kg	6	15
	5607.29.00	--Other	kg	6	15
		<i>-Of polyethylene or polypropylene:</i>			
	5607.41.00	--Binder or baler twine	kg	6	15
	5607.49.00	--Other	kg	6	15
	5607.50.00	-Of other synthetic fibres	kg	6	15
56.08	5607.90.00	-Other	kg	6	15
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		<i>-Of man-made textile materials:</i>			
	5608.11.00	--Made up fishing nets	kg	7.25	15
	5608.19.00	--Other	kg	7.25	15
	5608.90.00	-Other	kg	7.25	15
56.09	5609.00.00	Articles of yarn, strip or the like of Heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	7.25	15

Chapter 57

Carpets and other textile floor coverings

Notes.

- 1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- 2.- This Chapter does not cover floor covering underlays.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10.00	-Of wool or fine animal hair	m ²	30	30
	5701.90.00	-Of other textile materials	m ²	30	30
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	30	30
	5702.20.00	-Floor coverings of coconut fibres (coir) -Other, of pile construction, not made up:	m ²	30	30
	5702.31.00	--Of wool or fine animal hair	m ²	30	30
	5702.32.00	--Of man-made textile material	m ²	30	30
	5702.39.00	--Of other textile materials -Other, of pile construction, made up:	m ²	30	30
	5702.41.00	--Of wool or fine animal hair	m ²	30	30
	5702.42.00	--Of man-made textile materials	m ²	30	30
		--Of other textile materials	m ²	30	30
	5702.49.10	--- Of felt(jamoth)	m ²	30	30
	5702.49.90	--- Other	m ²	30	30
	5702.50.00	-Other, not of pile construction, not made up -Other, not of pile construction, made up:	m ²	30	30
	5702.91.00	--Of wool or fine animal hair	m ²	30	30
	5702.92.00	--Of man-made textile materials	m ²	30	30
	5702.99.00	--Of other textile materials	m ²	30	30
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up.			
	5703.10.00	-Of wool or fine animal hair	m ²	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
57.04		-Of nylon or other polyamides:			
	5703.21.00	--Turf	m ²	30	30
	5703.29.00	--Other	m ²	30	30
		-Of other man-made textile materials:			
	5703.31.00	--Turf	m ²	30	30
	5703.39.00	--Other	m ²	30	30
		-Of other textile materials:			
	5703.90.10	---Floor covering of Cotton	m ²	15	15
	5703.90.90	---Other	m ²	30	30
		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
57.05	5704.10.00	-Tiles, having a maximum surface area of 0.3 m ²	m ²	30	30
	5704.20.00	-Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	m ²	30	30
	5704.90.00	-Other	m ²	30	30
	5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	m ²	30	30

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of Heading 58.02 or 58.06.			
	5801.10.00	-Of wool or fine animal hair -Of cotton:	m ² /kg	7.25	15
	5801.21.00	--Uncut weft pile fabrics	m ² /kg	7.25	15
	5801.22.00	--Cut corduroy	m ² /kg	7.25	15
	5801.23.00	--Other weft pile fabrics	m ² /kg	7.25	15
	5801.26.00	--Chenille fabrics	m ² /kg	7.25	15
	5801.27.00	--Warp pile fabrics	m ² /kg	7.25	15
		-Of man-made fibres:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
58.02	5801.31.00	--Uncut weft pile fabrics	m ² /kg	7.25	15
	5801.32.00	--Cut corduroy	m ² /kg	7.25	15
	5801.33.00	--Other weft pile fabrics	m ² /kg	7.25	15
	5801.36.00	--Chenille fabrics	m ² /kg	7.25	15
	5801.37.00	--Warp pile fabrics	m ² /kg	7.25	15
	5801.90.00	-Of other textile materials	m ² /kg	7.25	15
		Terry towelling and similar woven terry fabrics, other than narrow fabrics of Heading 58.06; tufted textile fabrics, other than products of Heading 57.03.			
58.03	5802.10.00	-Terry towelling and similar woven terry fabrics, of cotton	m ² /kg	6	15
	5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	m ² /kg	7.25	15
	5802.30.00	-Tufted textile fabrics	m ² /kg	7.25	15
	5803.00.00	Gauze, other than narrow fabrics of Heading 58.06.	m ² /kg	7.25	15
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of Headings 60.02 to 60.06.			
58.05	5804.10.00	-Tulles and other net fabrics <i>-Mechanically made lace:</i>	kg	7.25	15
	5804.21.00	--Of man-made fibres	kg	7.25	15
	5804.29.00	--Of other textile materials	kg	7.25	15
	5804.30.00	-Hand-made lace	kg	7.25	15
	5805.00.00	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	m ² /kg	7.25	15
58.06		Narrow woven fabrics other than goods of Heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolduc).			
	5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	7.25	15
	5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread <i>-Other woven fabrics:</i>	kg	7.25	15
	5806.31.00	--Of cotton	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
58.07	5806.32.00	--Of man-made fibres	kg	7.25	15
	5806.39.00	--Of other textile materials	kg	7.25	15
	5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	7.25	15
		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
58.08	5807.10.00	-Woven	kg	7.25	15
	5807.90.00	-Other	kg	7.25	15
		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
58.09	5808.10.00	-Braids in the piece	kg	7.25	15
	5808.90.00	-Other	kg	7.25	15
	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of Heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	m ² /kg	7.25	15
58.10		Embroidery in the piece, in strips or in motifs.			
58.11	5810.10.00	-Embroidery without visible ground <i>-Other embroidery:</i>	kg	7.25	15
	5810.91.00	--Of cotton	kg	7.25	15
	5810.92.00	--Of man-made fibres	kg	7.25	15
	5810.99.00	--Of other textile materials	kg	7.25	15
	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of Heading 58.10.	m ² /kg	7.25	15

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2.- Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the crosssection.
- 4.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 5.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6.- Heading 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking

devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg/m ²	6	15
	5901.90.00	-Other	kg/m ²	7.25	15
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
	5902.10.00	-Of nylon or other polyamides	kg/m ²	5	5
	5902.20.00	-Of polyesters	kg/m ²	5	5
	5902.90.00	-Other	kg/m ²	5	5
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of Heading 59.02.			
	5903.10.00	-With poly (vinyl chloride)	kg/m ²	15	15
	5903.20.00	-With polyurethane	kg/m ²	15	15
	5903.90.00	-Other	kg/m ²	15	15
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
	5904.10.00	-Linoleum	kg/m ²	30	30
	5904.90.00	-Other	kg/m ²	30	30
59.05	5905.00.00	Textile wall coverings.	kg/m ²	7.25	15
59.06		Rubberised textile fabrics, other than those of Heading 59.02.			
	5906.10.00	-Adhesive tape of a width not exceeding 20 cm -Other:	kg/m ²	15	15
	5906.91.00	--Knitted or crocheted	kg/m ²	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
59.07	5906.99.00	--Other	kg/m ²	15	15
	5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	kg/m ²	7.25	15
59.08	5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	kg	5	5
59.09	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	kg	5	5
59.10	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	kg/nos	5	5
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.			
	5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	7.25	15
	5911.20.00	-Bolting cloth, whether or not made up	kg/m ²	7.25	15
		<i>-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos cement):</i>			
	5911.31.00	--Weighing less than 650g/m ²	kg/m ²	7.25	15
	5911.32.00	--Weighing 650g/m ² or more	kg/m ²	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	5911.40.00	-Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	kg	7.25	15
	5911.90.00	-Other	kg	7.25	15

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3.- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
	6001.10.00	- "Long pile" fabrics - <i>Looped pile fabrics:</i>	kg/m ²	15	15
	6001.21.00	--Of cotton	kg/m ²	15	15
	6001.22.00	--Of man-made fibres	kg/m ²	15	15
	6001.29.00	--Of other textile materials - <i>Other:</i>	kg/m ²	15	15
	6001.91.00	--Of cotton	kg/m ²	15	15
	6001.92.00	--Of man-made fibres	kg/m ²	15	15
	6001.99.00	--Of other textile materials	kg/m ²	15	15
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of Heading 60.01			
	6002.40.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg/m ²	15	15
	6002.90.00	-Other	kg/m ²	15	15
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 60.01 or 60.02			
	6003.10.00	-Of wool or fine animal hair	kg	15	15
	6003.20.00	-Of cotton	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
60.04	6003.30.00	-Of synthetic fibres	kg	15	15
	6003.40.00	-Of artificial fibres	kg	15	15
	6003.90.00	-Other	kg	15	15
		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of Heading 60.01			
60.05	6004.10.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	15	15
	6004.90.00	-Other	kg	15	15
		Warp knit fabric (including those made on galloon knitting machines), other than those of Headings 60.01 to 60.04			
		<i>-Of cotton:</i>			
	6005.21.00	--Unbleached or bleached	kg	15	15
	6005.22.00	--Dyed	kg	15	15
	6005.23.00	--Or yarns of different colours	kg	15	15
	6005.24.00	--Printed	kg	15	15
		<i>-Of synthetic fibres:</i>			
	6005.35.00	--Fabrics specified in Subheading Note 1 to this Chapter	kg	15	15
	6005.36.00	--Other, unbleached or bleached	kg	15	15
	6005.37.00	--Other, dyed	kg	15	15
	6005.38.00	--Other, of yarns of different colours	kg	15	15
	6005.39.00	--Other, printed	kg	15	15
		<i>-Of artificial fibres:</i>			
	6005.41.00	--Unbleached or bleached	kg	15	15
	6005.42.00	--Dyed	kg	15	15
	6005.43.00	--Or yarns of different colours	kg	15	15
	6005.44.00	--Printed	kg	15	15
60.06	6005.90.00	-Other	kg	15	15
		Other knitted or crocheted fabrics			
	6006.10.00	-Of wool or fine animal hair	kg	15	15
		<i>-Of cotton :</i>			
	6006.21.00	--Unbleached or bleached	kg	15	15
	6006.22.00	--Dyed	kg	15	15
	6006.23.00	--Of yarns of different colours	kg	15	15
	6006.24.00	--Printed	kg	15	15
		<i>-Of synthetic fibres:</i>			
	6006.31.00	--Unbleached or bleached	kg	15	15
	6006.32.00	--Dyed	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	6006.33.00	--Of yarns of different colours	kg	15	15
	6006.34.00	--Printed <i>-Of artificial fibres:</i>	kg	15	15
	6006.41.00	--Unbleached or bleached	kg	15	15
	6006.42.00	--Dyed	kg	15	15
	6006.43.00	--Or yarns of different colours	kg	15	15
	6006.44.00	--Printed	kg	15	15
	6006.90.00	-Other	kg	15	15

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover :
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Headings 61.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

- 6.- For the purposes of heading 61.11 :

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

- 7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

- 10.- Articles of this Chapter may be made of metal thread.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.03.			
	6101.20.00	-Of cotton	nos	20	20
	6101.30.00	-Of man-made fibres	nos	20	20
	6101.90.00	-Of other textile materials	nos	20	20
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.04.			
	6102.10.00	-Of wool or fine animal hair	nos	20	20
	6102.20.00	-Of cotton	nos	20	20
	6102.30.00	-Of man-made fibres	nos	20	20
	6102.90.00	-Of other textile materials	nos	20	20
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	6103.10.00	-Suits <i>-Ensembles:</i>	nos	20	20
	6103.22.00	--Of cotton	nos	20	20
	6103.23.00	--Of synthetic fibres	nos	20	20
	6103.29.00	--Of other textile materials <i>-Jackets and blazers:</i>	nos	20	20
	6103.31.00	--Of wool or fine animal hair	nos	20	20
	6103.32.00	--Of cotton	nos	20	20
	6103.33.00	--Of synthetic fibres	nos	20	20
	6103.39.00	--Of other textile materials <i>-Trousers, bib and brace overalls, breeches and shorts:</i>	nos	20	20
	6103.41.00	--Of wool or fine animal hair	nos	20	20
	6103.42.00	--Of cotton	nos	20	20
	6103.43.00	--Of synthetic fibres	nos	20	20
	6103.49.00	--Of other textile materials	nos	20	20
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Suits:</i>			
	6104.13.00	--Of synthetic fibres	nos	20	20
	6104.19.00	--Of other textile materials	nos	20	20
		<i>-Ensembles:</i>			
	6104.22.00	--Of cotton	nos	20	20
	6104.23.00	--Of synthetic fibres	nos	20	20
	6104.29.00	--Of other textile materials	nos	20	20
		<i>-Jackets and blazers:</i>			
	6104.31.00	--Of wool or fine animal hair	nos	20	20
	6104.32.00	-- Of cotton	nos	20	20
	6104.33.00	--Of synthetic fibres	nos	20	20
	6104.39.00	--Of other textile materials	nos	20	20
		<i>-Dresses:</i>			
	6104.41.00	--Of wool or fine animal hair	nos	20	20
	6104.42.00	-- Of cotton	nos	20	20
	6104.43.00	--Of synthetic fibres	nos	20	20
	6104.44.00	--Of artificial fibres	nos	20	20
	6104.49.00	--Of other textile materials	nos	20	20
		<i>-Skirts and divided skirts:</i>			
	6104.51.00	--Of wool or fine animal hair	nos	20	20
	6104.52.00	--Of cotton	nos	20	20
	6104.53.00	--Of synthetic fibres	nos	20	20
	6104.59.00	--Of other textile materials	nos	20	20
		<i>-Trousers, bib and brace overalls, breeches and shorts:</i>			
	6104.61.00	--Of wool or fine animal hair	nos	20	20
	6104.62.00	-- Of cotton	nos	20	20
	6104.63.00	--Of synthetic fibres	nos	20	20
	6104.69.00	--Of other textile materials	nos	20	20
61.05		Men's or boys' shirts, knitted or crocheted.			
	6105.10.00	-Of cotton	nos	20	20
	6105.20.00	-Of man-made fibres	nos	20	20
	6105.90.00	-Of other textile materials	nos	20	20
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
	6106.10.00	-Of cotton	nos	20	20
	6106.20.00	-Of man-made fibres	nos	20	20
	6106.90.00	-Of other textile materials	nos	20	20
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		<i>-Underpants and briefs:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
61.08	6107.11.00	--Of cotton	nos	20	20
	6107.12.00	--Of man-made fibres	nos	20	20
	6107.19.00	--Of other textile materials <i>-Nightshirts and pyjama:</i>	nos	20	20
	6107.21.00	-- Of cotton	nos	20	20
	6107.22.00	--Of man-made fibres	nos	20	20
	6107.29.00	--Of other textile materials <i>-Other:</i>	nos	20	20
	6107.91.00	--Of cotton	nos	20	20
	6107.99.00	--Of other textile materials Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted. <i>-Slips and petticoats:</i>	nos	20	20
	6108.11.00	--Of man-made fibres	nos	20	20
	6108.19.00	--Of other textile materials <i>-Briefs and panties:</i>	nos	20	20
	6108.21.00	--Of cotton	nos	20	20
	6108.22.00	--Of man-made fibres	nos	20	20
	6108.29.00	--Of other textile materials <i>-Nightdresses and pyjamas:</i>	nos	20	20
	6108.31.00	--Of cotton	nos	20	20
	6108.32.00	--Of man-made fibres	nos	20	20
	6108.39.00	--Of other textile materials <i>-Other:</i>	nos	20	20
	6108.91.00	--Of cotton	nos	20	20
	6108.92.00	--Of man-made fibres	nos	20	20
	6108.99.00	--Of other textile materials T-shirts, singlets and other vests, knitted or crocheted	nos	20	20
	6109.10.00	- Of cotton	nos	20	20
	6109.90.00	-Of other textile materials Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. <i>-Of wool or fine animal hair:</i>	nos	20	20
	6110.11.00	--Of wool	nos	20	20
	6110.12.00	--Of kashmir (Cashmere) goats	nos	20	20
	6110.19.00	--Other	nos	20	20
	6110.20.00	-Of cotton	nos	20	20
	6110.30.00	-Of man-made fibres	nos	20	20
	6110.90.00	-Of other textile materials	nos	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
	6111.20.00	-Of cotton	nos/kg	20	20
	6111.30.00	-Of synthetic fibres	nos/kg	20	20
	6111.90.00	-Of other textile materials	nos/kg	20	20
61.12		Track suits, ski suits and swimwear, knitted or crocheted. <i>-Track suits:</i>			
	6112.11.00	--Of cotton	nos	20	20
	6112.12.00	--Of synthetic fibres	nos	20	20
	6112.19.00	--Of other textile materials	nos	20	20
	6112.20.00	-Ski suits <i>-Men's or boys' swimwear:</i>	nos	20	20
	6112.31.00	--Of synthetic fibres	nos	20	20
	6112.39.00	--Of other textile materials <i>-Women's or girls' swimwear:</i>	nos	20	20
	6112.41.00	--Of synthetic fibres	nos	20	20
	6112.49.00	--Of other textile materials	nos	20	20
61.13	6113.00.00	Garments, made up of knitted or crocheted fabrics of Heading 59.03, 59.06 or 59.07	nos/kg	20	20
61.14		Other garments, knitted or crocheted.			
	6114.20.00	-Of cotton	nos/kg	20	20
	6114.30.00	-Of man-made fibres	nos/kg	20	20
	6114.90.00	-Of other textile materials	nos/kg	20	20
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
	6115.10.00	-Graduated compression hosiery (for example, stockings for varicose veins) <i>-Other panty hose and tights:</i>	pair	20	20
	6115.21.00	--Of synthetic fibres, measuring per single yarn less than 67 decitex	pair	20	20
	6115.22.00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	pair	20	20
	6115.29.00	--Of other textile materials	pair	20	20
	6115.30.00	-Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex <i>-Other:</i>	pair	20	20
	6115.94.00	--Of wool or fine animal hair	pair	20	20
	6115.95.00	--Of Cotton	pair	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
61.16	6115.96.00	--Of synthetic fibres	pair	20	20
	6115.99.00	--Of other textile materials	pair	20	20
		Gloves, mittens and mitts, knitted or crocheted.			
	6116.10.00	-Impregnated, coated, covered or laminated with plastics or rubber -Other:	pair	20	20
61.17	6116.91.00	--Of wool or fine animal hair	pair	20	20
	6116.92.00	--Of cotton	pair	20	20
	6116.93.00	--Of synthetic fibres	pair	20	20
	6116.99.00	--Of other textile materials	pair	20	20
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
	6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like	nos	20	20
	6117.80.00	-Other accessories	nos	15	15
	6117.90.00	-Parts	nos/kg	7.25	15

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover :
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

- 4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

- 5.- For the purposes of heading 62.09 :

- (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

- 6.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

- 7.- For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

- 10.- Articles of this Chapter may be made of metal thread.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, windjackets and similar articles, other than those of heading 62.03.			
	6201.20.00	-Of wool or fine animal hair	nos	20	20
	6201.30.00	-Of cotton	nos	20	20
	6201.40.00	-Of man-made fibres	nos	20	20
	6201.90.00	-Of other textile materials	nos	20	20
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	6202.20.00	-Of wool or fine animal hair	nos	20	20
	6202.30.00	-Of cotton	nos	20	20
	6202.40.00	-Of man-made fibres	nos	20	20
	6202.90.00	-Of other textile materials	nos	20	20
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		<i>- Suits:</i>			
	6203.11.00	--Of wool or fine animal hair	nos	20	20
	6203.12.00	--Of synthetic fibres	nos	20	20
	6203.19.00	--Of other textile materials	nos	20	20
		<i>-Ensembles:</i>			
	6203.22.00	--Of cotton	nos	20	20
	6203.23.00	--Of synthetic fibres	nos	20	20
	6203.29.00	--Of other textile materials	nos	20	20
		<i>-Jackets and blazers :</i>			
	6203.31.00	--Of wool or fine animal hair	nos	20	20
	6203.32.00	--Of cotton	nos	20	20
	6203.33.00	--Of synthetic fibres	nos	20	20
	6203.39.00	--Of other textile materials	nos	20	20
		<i>-Trousers, bib and brace overalls, breeches and shorts:</i>			
	6203.41.00	--Of wool or fine animal hair	nos	20	20
	6203.42.00	--Of cotton	nos	20	20
	6203.43.00	--Of synthetic fibres	nos	20	20
	6203.49.00	--Of other textile materials	nos	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). <i>-Suits :</i>			
	6204.11.00	--Of wool or fine animal hair	nos	20	20
	6204.12.00	--Of cotton	nos	20	20
	6204.13.00	--Of synthetic fibres	nos	20	20
	6204.19.00	--Of other textile materials	nos	20	20
		<i>-Ensembles:</i>			
	6204.21.00	--Of wool or fine animal hair	nos	20	20
	6204.22.00	--Of cotton	nos	20	20
	6204.23.00	--Of synthetic fibres	nos	20	20
	6204.29.00	--Of other textile materials	nos	20	20
		<i>-Jackets and blazers :</i>			
	6204.31.00	--Of wool or fine animal hair	nos	20	20
	6204.32.00	--Of cotton	nos	20	20
	6204.33.00	--Of synthetic fibres	nos	20	20
	6204.39.00	--Of other textile materials	nos	20	20
		<i>-Dresses :</i>			
	6204.41.00	--Of wool or fine animal hair	nos	20	20
	6204.42.00	--Of cotton	nos	20	20
	6204.43.00	--Of synthetic fibres	nos	20	20
	6204.44.00	--Of artificial fibres	nos	20	20
	6204.49.00	--Of other textile materials	nos	20	20
		<i>-Skirts and divided skirts :</i>			
	6204.51.00	--Of wool or fine animal hair	nos	20	20
	6204.52.00	--Of cotton	nos	20	20
	6204.53.00	--Of synthetic fibres	nos	20	20
	6204.59.00	--Of other textile materials	nos	20	20
		<i>-Trousers, bib and brace overalls, breeches and shorts :</i>			
	6204.61.00	--Of wool or fine animal hair	nos	20	20
	6204.62.00	--Of cotton	nos	20	20
	6204.63.00	--Of synthetic fibres	nos	20	20
	6204.69.00	--Of other textile materials	nos	20	20
62.05		Men's or boys' shirts.			
	6205.20.00	-Of cotton	nos	20	20
	6205.30.00	-Of man-made fibres	nos	20	20
	6205.90.00	-Of other textile materials	nos	20	20
62.06		Women's or girls' blouses, shirts and shirt-blouses.			
	6206.10.00	-Of silk or silk waste	nos	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
62.07	6206.20.00	-Of wool or fine animal hair	nos	20	20
	6206.30.00	-Of cotton	nos	20	20
	6206.40.00	-Of man-made fibres	nos	20	20
	6206.90.00	-Of other textile materials	nos	20	20
		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
		-Underpants and briefs :			
	6207.11.00	--Of cotton	nos	20	20
	6207.19.00	--Of other textile materials	nos	20	20
		<i>-Nightshirts and pyjamas :</i>			
	6207.21.00	--Of cotton	nos	20	20
	6207.22.00	--Of man-made fibres	nos	20	20
	6207.29.00	--Of other textile materials	nos	20	20
		-Other :			
		--Of cotton:			
62.08	6207.91.10	---Gown used for surgical or medical purpose	nos	5	5
	6207.91.90	---Other	nos	20	20
		--Of other textile materials :			
	6207.99.10	---Gown used for surgical or medical purpose	nos	5	5
	6207.99.90	---Other	nos	20	20
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.			
		<i>-Slips and petticoats :</i>			
	6208.11.00	--Of man-made fibres	nos	20	20
	6208.19.00	--Of other textile materials	nos	20	20
		<i>-Night dresses and pyjamas :</i>			
	6208.21.00	--Of cotton	nos	20	20
	6208.22.00	--Of man-made fibres	nos	20	20
	6208.29.00	--Of other textile materials	nos	20	20
		-Other :			
		--Of cotton:			
	6208.91.10	--- Gown used for surgical or medical purpose	nos	5	5
	6208.91.90	---Other	nos	20	20
		--Of man-made fibres:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
62.09	6208.92.10	--- Gown used for surgical or medical purpose	nos	5	5
	6208.92.90	---Other --Of other textile materials :	nos	20	20
	6208.99.10	--- Gown used for surgical or medical purpose	nos	5	5
	6208.99.90	---Other Babies' garments and clothing accessories.	nos	20	20
	6209.20.00	-Of cotton	nos	20	20
	6209.30.00	-Of synthetic fibres	nos	20	20
	6209.90.00	-Of other textile materials Garments, made up of fabrics of Headings 56.02, 56.03, 59.03, 59.06 or 59.07.	nos	20	20
		-Of fabrics of Heading 56.02 or 56.03:			
	6210.10.10	---Used for Medical or Surgical purpose	nos	5	5
	6210.10.90	---Other -Other garments, of the type described in heading 62.01:	nos	20	20
62.10	6210.20.10	---Used for Medical or Surgical purpose	nos	5	5
	6210.20.90	---Other -Other garments, of the type described in heading 62.02:	nos	20	20
	6210.30.10	---Used for Medical or Surgical purpose	nos	5	5
	6210.30.90	---Other -Other men's or boys' garments:	nos	20	20
	6210.40.10	---Used for Medical or Surgical purpose	nos	5	5
	6210.40.90	---Other -Other women's or girls' garments:	nos	20	20
	6210.50.10	---Used for Medical or Surgical purpose	nos	5	5
	6210.50.90	---Other Track suits, ski suits and swimwear; other garments.	nos	20	20
		-Swimwear :			
	6211.11.00	--Men's or boys'	nos	20	20
	6211.12.00	--Women's or girls'	nos	20	20
	6211.20.00	-Ski suits -Other garments, men's or boys' :	nos	20	20
		--Of cotton :			
	6211.32.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.32.20	---Dhoti and Lungi	nos	20	20
	6211.32.90	---Other	nos	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		--Of man-made fibres:			
	6211.33.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.33.20	---Dhoti and Lungi	nos	20	20
	6211.33.90	---Other	nos	20	20
		--Of other textile materials:			
	6211.39.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.39.90	---Other	nos	20	20
		<i>-Other garments, women's or girls' :</i>			
		--Of cotton :			
	6211.42.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.42.20	---Sari, Dhoti and Lungi	nos	20	20
	6211.42.90	---Other	nos	20	20
		--Of man-made fibres:			
	6211.43.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.43.20	---Sari, Dhoti and Lungi	nos	20	20
	6211.43.90	---Other	nos	20	20
		--Of other textile materials :			
	6211.49.10	---Apron used for surgical or medical purpose	nos	5	5
	6211.49.90	---Other	nos	20	20
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	6212.10.00	-Brassieres	nos	20	20
	6212.20.00	-Girdles and panty-girdles	nos	20	20
	6212.30.00	-Corselettes	nos	20	20
		-Other:			
	6212.90.10	---Articles such as abdominal belts, knee caps, anklets, wristbands, waistband	nos	5	5
	6212.90.90	---Other	nos	20	20
62.13		Handkerchiefs.			
	6213.20.00	-Of cotton	nos	20	20
	6213.90.00	-Of other textile materials	nos	20	20
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
	6214.10.00	-Of silk or silk waste	nos	20	20
	6214.20.00	-Of wool or fine animal hair	nos	20	20
	6214.30.00	-Of synthetic fibres	nos	20	20
	6214.40.00	-Of artificial fibres	nos	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
62.15	6214.90.00	-Of other textile materials Ties, bow ties and cravats.	nos	20	20
	6215.10.00	-Of silk or silk waste	nos	20	20
	6215.20.00	-Of man-made fibres	nos	20	20
62.16	6215.90.00	-Of other textile materials	nos	20	20
62.17	6216.00.00	Gloves, mittens and mitts.	pair	20	20
		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 62.12.			
	6217.10.00	-Accessories	nos/kg	7.25	15
	6217.90.00	-Parts	nos/kg	7.25	15

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials :
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

 - (i) they must show signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

- 1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
63.01		I.-OTHER MADE UP TEXTILE ARTICLES			
		Blankets and travelling rugs.			
	6301.10.00	-Electric blankets	nos	15	15
	6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	nos/kg	15	15
	6301.30.00	-Blankets (other than electric blankets) and travelling rugs, of cotton	nos/kg	15	15
	6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	nos/kg	15	15
63.02	6301.90.00	-Other blankets and travelling rugs	nos/kg	15	15
		Bed linen, table linen, toilet linen and kitchen linen.			
		-Bed linen, knitted or crocheted:			
	6302.10.10	--- Pillow cover	nos/kg	15	15
	6302.10.90	---Other	nos/kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
63.03		-Other bed linen, printed:			
		--Of cotton:			
	6302.21.10	--- Pillow cover	nos/kg	15	15
	6302.21.90	---Other	nos/kg	15	15
		--Of man-made fibres:			
	6302.22.10	--- Pillow cover	nos/kg	15	15
	6302.22.90	---Other	nos/kg	15	15
		--Of other textile materials:			
	6302.29.10	--- Pillow cover	nos/kg	15	15
	6302.29.90	---Other	nos/kg	15	15
		-Other bed linen:			
		--Of cotton:			
	6302.31.10	--- Pillow cover	nos/kg	15	15
	6302.31.90	---Other	nos/kg	15	15
		--Of man-made fibres:			
	6302.32.10	--- Pillow cover	nos/kg	15	15
	6302.32.90	---Other	nos/kg	15	15
		--Of other textile materials:			
	6302.39.10	--- Pillow cover	nos/kg	15	15
	6302.39.90	---Other	nos/kg	15	15
	6302.40.00	-Table linen, knitted or crocheted	nos/kg	15	15
		-Other table linen:			
	6302.51.00	--Of cotton	nos/kg	15	15
	6302.53.00	--Of man-made fibres	nos/kg	15	15
	6302.59.00	--Of other textile materials	nos/kg	15	15
	6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	nos/kg	15	15
		-Other:			
	6302.91.00	--Of cotton	nos/kg	15	15
	6302.93.00	--Of man-made fibres	nos/kg	15	15
	6302.99.00	--Of other textile materials	nos/kg	15	15
		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		-knitted or crocheted:			
	6303.12.00	--Of synthetic fibres	nos/kg	15	15
	6303.19.00	--Of other textile materials	nos/kg	15	15
		-Other:			
	6303.91.00	--Of cotton	nos/kg	15	15
	6303.92.00	--Of synthetic fibres	nos/kg	15	15
	6303.99.00	--Of other textile materials	nos/kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
63.04		Other furnishing articles, excluding those of Heading 94.04. <i>-Bedspreads:</i>			
	6304.11.00	--Knitted or crocheted	nos/kg	7.25	15
	6304.19.00	--Other	nos/kg	7.25	15
	6304.20.00	-Bed nets specified in Subheading Note 1 to this Chapter <i>-Other:</i>	nos/kg	7.25	15
	6304.91.00	--Knitted or crocheted --Not knitted or crocheted, of cotton:	nos/kg	7.25	15
	6304.92.10	---Cushion cover	nos	7.25	15
	6304.92.90	---Other --Not knitted or crocheted, of synthetic fibres:	nos	7.25	15
	6304.93.10	---Cushion cover	nos	7.25	15
	6304.93.90	---Other --Not knitted or crocheted, of other textile materials	nos	7.25	15
	6304.99.10	--- Cushion cover	nos	7.25	15
	6304.99.90	---Other	nos	7.25	15
63.05		Sacks and bags, of a kind used for the packing of goods.			
	6305.10.00	-Of jute or of other textile bast fibres of Heading 53.03	kg	15	15
	6305.20.00	-Of cotton <i>-Of man-made textile materials:</i>	kg	15	15
	6305.32.00	--Flexible intermediate bulk containers	kg	15	15
	6305.33.00	--Other, of polyethylene or polypropylene strip or the like	kg	15	15
	6305.39.00	--Other	kg	15	15
	6305.90.00	-Of other textile materials	kg	15	15
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods. <i>-Tarpaulins, awnings and sunblinds:</i>			
	6306.12.00	--Of synthetic fibres	nos/kg	30	30
	6306.19.00	--Of other textile materials -Tents (including temporary canopies and similar articles) :	nos/kg	30	30
	6306.22.00	--Of synthetic fibres	nos/kg	30	30
	6306.29.00	--Of other textile materials	nos/kg	30	30
	6306.30.00	-Sails	nos/kg	30	30
	6306.40.00	-Pneumatic mattresses	nos/kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
63.07	6306.90.00	-Other Other made up articles, including dress patterns.	nos/kg	30	30
	6307.10.00	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	nos/kg	7.25	10
	6307.20.00	-Life-jackets and life-belts -Other:	nos/kg	7.25	10
	6307.90.10	---Cloth, cut into triangular shape, in the form to cover umbrella ribs	nos/kg	6	10
	6307.90.20	---Face Mask	nos/kg	7.25	10
	6307.90.90	---Other	nos/kg	7.25	10
		II. - SETS			
63.08	6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale:	kg	7.25	15
63.09	6309.00.00	III.-WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS Worn clothing and other worn articles.	kg	Rates of duty as for the corresponding new articles	Rates of duty as for the corresponding new articles
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
	6310.10.00	-Sorted	kg	9	10
	6310.90.00	-Other	kg	9	10

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTSTHEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter :

- (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

- (a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

- (b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
	6401.10.00	-Footwear incorporating a protective metal toe-cap <i>-Other footwear:</i>	pair	40	40
	6401.92.00	--Covering the ankle but not covering the knee	pair	40	40
	6401.99.00	--Other	pair	40	40
64.02		Other footwear with outer soles and uppers of rubber or plastics. <i>-Sports footwear:</i>			
	6402.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	pair	40	40
	6402.19.00	--Other	pair	40	40
	6402.20.00	-Footwear with upper straps or thongs assembled to the sole by means of plugs <i>-Other footwear:</i>	pair	40	40
	6402.91.00	--Covering the ankle	pair	40	40
	6402.99.00	--Other	pair	40	40
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. <i>-Sports footwear:</i>			
	6403.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	pair	40	40
	6403.19.00	--Other	pair	40	40
	6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pair	40	40
	6403.40.00	-Other footwear, incorporating a protective metal toe-cap <i>-Other footwear, with outer soles of leather:</i>	pair	40	40
	6403.51.00	--Covering the ankle	pair	40	40
	6403.59.00	--Other <i>-Other footwear:</i>	pair	40	40

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
64.04	6403.91.00	--Covering the ankle	pair	40	40
	6403.99.00	--Other	pair	40	40
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		<i>-Footwear with outer soles of rubber or plastics:</i>			
64.05		<i>--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:</i>			
	6404.11.10	---Canvas shoes having the upper parts of cotton	pair	20	20
	6404.11.90	--- Having the upper parts of other fabrics	pair	40	40
	6404.19.00	--Other	pair	40	40
64.06	6404.20.00	-Footwear with outer soles of leather or composition leather	pair	40	40
		Other footwear.			
	6405.10.00	-With uppers of leather or composition leather	pair	40	40
		<i>-With uppers of textile materials:</i>			
64.06	6405.20.10	---Cotton textile materials	pair	20	20
		---Other textile materials:			
	6405.20.91	----Of Felt (Jamothe)	pair	40	40
	6405.20.99	----Other	pair	40	40
	6405.90.00	-Other	pair	40	40
		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heelcushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.10.00	-Uppers and parts thereof, other than stiffeners:	pair/kg	9.5	20
	6406.20.00	-Outer soles and heels, of rubber or plastics:	pair/kg	9.5	20
	6406.90.00	-Other	pair/kg	6	20

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing other than those obtained simply by sewing strips in spirals.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	nos/kg	7.25	15
65.02	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	nos/kg	7.25	15
[65.03]					
65.04	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	nos/kg	7.25	15
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
		---Hairnets:			
	6505.00.11	----Disposable hairnets used for surgical or medical purpose	kg	5	5
	6505.00.19	----Other	kg	7.25	15
		---Cap:			
	6505.00.21	----Of Felt (Jamothe)	nos	7.25	15
	6505.00.29	----Other	nos	7.25	15
	6505.00.30	---Sun Cap	nos	7.25	15
	6505.00.90	---Other	nos	7.25	15
65.06		Other headgear, whether or not lined or trimmed.			
	6506.10.00	-Safety headgear	nos	15	15
		-Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
65.07	6506.91.00	--Of rubber or of plastics	nos/kg	7.25	15
	6506.99.00	--Of other materials	nos/kg	7.25	15
	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.			
			kg	7.25	15

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).			
	6601.10.00	-Garden or similar umbrellas	nos	7.25	15
		-Other:			
	6601.91.00	--Having a telescopic shaft	nos	7.25	15
	6601.99.00	--Other	nos	7.25	15
66.02		Walking-sticks, seat-sticks, whips, riding crops and the like.			
	6602.00.10	---White cane to be used by people with visual impairment	nos	Free	Free
	6602.00.90	---Other	nos	5	5
66.03		Parts, trimmings and accessories of articles of Headings 66.01 to 66.02.			
	6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	kg	5	5
	6603.90.00	-Other	kg	5	5

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1.- This Chapter does not cover :

- (a) Filtering and straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
67.01	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of Heading 05.05 and worked quills and scapes).	kg	5	5
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10.00	-Of plastics -Of other materials	kg	7.25	20
	6702.90.10	---Of felt	kg	7.25	20
	6702.90.90	---Other	kg	7.25	20
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	7.25	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. <i>-Of synthetic textile materials:</i>			
	6704.11.00	--Complete wigs	kg	7.25	20
	6704.19.00	--Other	kg	7.25	20
	6704.20.00	-Of human hair	kg	7.25	20
	6704.90.00	-Of other materials:	kg	7.25	20

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	6	10
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of Heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.10.00	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder <i>-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:</i>	kg	30	30
	6802.21.00	--Marble, travertine and alabaster	kg	30	30
	6802.23.00	--Granite	kg	30	30
	6802.29.00	--Other stone <i>-Other:</i>	kg	30	30
	6802.91.00	--Marble, travertine and alabaster	kg	30	30
	6802.92.00	--Other calcareous stone	kg	30	30
	6802.93.00	--Granite	kg	30	30
	6802.99.00	--Other stone	kg	30	30
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	6	10
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
	6804.10.00	-Millstones and grindstones for milling, grinding or pulping	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
68.05		<i>-Other millstones, grindstones, grinding wheels and the like:</i>			
	6804.21.00	--Of agglomerated synthetic or natural diamond	kg	6	10
	6804.22.00	--Of other agglomerated abrasives or of ceramics	kg	6	10
	6804.23.00	--Of natural stone	kg	6	10
	6804.30.00	-Hand sharpening or polishing stones	kg	6	10
68.06		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
	6805.10.00	-On a base of woven textile fabric only	kg	7.25	15
	6805.20.00	-On a base of paper or paperboard only	kg	7.25	15
	6805.30.00	-On a base of other materials	kg	7.25	15
		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of Heading 68.11 or 68.12 or of Chapter 69.			
68.07	6806.10.00	-Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	6	10
	6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	kg	6	10
	6806.90.00	-Other	kg	6	10
		Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch).			
	6807.10.00	-In rolls	kg	7.25	15
	6807.90.00	-Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.			
	6808.00.10	---Boards or panels of various thickness made of mixtures of saw dust, cement, and different chemical binders	m ² /kg	6	20
	6808.00.90	---Other	m ² /kg	7.25	20
68.09		Articles of plaster or of compositions based on plaster. <i>-Boards, sheets, panels, tiles and similar articles, not ornamented:</i>			
	6809.11.00	--Faced or reinforced with paper or paperboard only	m ² /kg	7.25	20
	6809.19.00	--Other	m ² /kg	7.25	20
	6809.90.00	-Other articles	kg	7.25	20
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced. <i>-Tiles, flagstones, bricks and similar articles:</i>			
		--Building blocks and bricks:			
	6810.11.10	---Autoclaved aerated concrete blocks (A.A.C. block)	nos/kg	7.25	20
	6810.11.90	---Other	nos/kg	7.25	20
		--Other:			
	6810.19.10	---Unfried modified clay material (M.C.M.) travertine	nos/kg	7.25	30
	6810.19.90	---Other	nos/kg	7.25	15
		<i>-Other articles:</i>			
	6810.91.00	--Prefabricated structural components for building or civil engineering	nos/kg	7.25	15
	6810.99.00	--Other	nos/kg	7.25	15
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.			
	6811.40.00	-Containing asbestos <i>-Not containing asbestos:</i>	kg	7.25	15
	6811.81.00	--Corrugated sheets	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
68.12	6811.82.00	--Other sheets, panels, tiles and similar articles	kg	7.25	15
	6811.89.00	--Other articles	kg	7.25	15
		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of Heading 68.11 or 68.13.			
68.13	6812.80.00	-Of crocidolite -Other:	kg	7.25	15
	6812.91.00	--Clothing, clothing accessories, footwear and headgear	kg	7.25	15
	6812.99.00	--Other	kg	7.25	15
68.14		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. - Containing asbestos:			
	6813.20.10	---Break Lining and Pads	nos/kg	7.25	15
	6813.20.90	---Other -Not containing asbestos:	nos/kg	7.25	15
68.14	6813.81.00	-- Brake linings and pads	nos/kg	7.25	15
	6813.89.00	--Other	nos/kg	7.25	15
		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.			
	6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	7.25	15
	6814.90.00	-Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
		-Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:			
	6815.11.00	--Carbon fibres	kg	7.25	15
	6815.12.00	--Fabrics of carbon fibres	kg	7.25	15
	6815.13.00	--Other articles of carbon fibres	kg	7.25	15
	6815.19.00	--Other	kg	7.25	15
	6815.20.00	-Articles of peat	kg	7.25	15
		- <i>Other articles:</i>			
	6815.91.00	--Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg	7.25	15
	6815.99.00	--Other	kg	7.25	15

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping :
- (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
 - (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
- 2.- This Chapter does not cover :
- (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
69.01	6901.00.00	I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks,tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
	6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	6	10
	6902.20.00	-Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	6	10
	6902.90.00	-Other	kg	6	10
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.			
	6903.10.00	-Containing, by weight, more than 50 % of free carbon	kg	6	10
	6903.20.00	-Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture of compound of alumina and of silica (SiO ₂)	kg	6	10
	6903.90.00	-Other	kg	6	10
		II.-OTHER CERAMIC PRODUCTS			
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
	6904.10.00	-Building bricks	nos	10	10
	6904.90.00	-Other	Kg/nos	30	30
69.05		Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.			
	6905.10.00	-Roofing tiles	kg	7.25	15
	6905.90.00	-Other	kg	6	10
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	6	10
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[69.08]		-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21.00	--Of a water absorption coefficient by weight not exceeding 0.5 %	m ²	40	40
	6907.22.00	--Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m ²	40	40
	6907.23.00	--Of a water absorption coefficient by weight exceeding 10 %	m ²	40	40
	6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	m ²	40	40
	6907.40.00	-Finishing ceramics	m ²	40	40
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
		<i>-Ceramic wares for laboratory, chemical or other technical uses:</i>			
	6909.11.00	--Of porcelain or china	nos/kg	7.25	15
	6909.12.00	--Articles having a hardness equivalent to 9 or more on the Mohs scale	nos/kg	7.25	15
	6909.19.00	--Other	nos/kg	7.25	15
	6909.90.00	-Other	nos/kg	7.25	15
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10.00	-Of porcelain or china	nos/kg	15	15
	6910.90.00	-Other	nos/kg	15	15
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10.00	-Tableware and kitchenware	nos/kg	15	15
	6911.90.00	-Other	nos/kg	15	15
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
	6912.00.00		nos/kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
69.13		Statuettes and other ornamental ceramic articles.			
	6913.10.00	-Of porcelain or china	nos/kg	15	15
	6913.90.00	-Other	nos/kg	15	15
69.14		Other ceramic articles.			
	6914.10.00	-Of porcelain or china	nos/kg	7.25	15
	6914.90.00	-Other	nos/kg	7.25	15

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover :

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (i) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
70.01	7001.00.00	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.			
70.02		Glass in balls (other than microspheres of Heading 70.18), rods or tubes, unworked.	kg	6	10
	7002.10.00	-Balls	kg	6	10
	7002.20.00	-Rods	kg	6	10
		-Tubes:			
	7002.31.00	--Of fused quartz or other fused silica	kg	6	10
	7002.32.00	--Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C	kg	6	10
70.03	7002.39.00	--Other	kg	7.25	15
		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
		-Non-wired sheets:			
	7003.12.00	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²	30	30
	7003.19.00	--Other	m ²	30	30
	7003.20.00	-Wired sheets	m ²	30	30
70.04	7003.30.00	-Profiles	m ²	30	30
		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²	30	30
70.05	7004.90.00	-Other glass	m ²	30	30
		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non reflecting layer, but not otherwise worked.			
	7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m ²	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
70.06		<i>-Other non-wired glass:</i>			
	7005.21.00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m ²	30	30
	7005.29.00	--Other	m ²	30	30
	7005.30.00	-Wired glass	m ²	30	30
70.07	7006.00.00	Glass of Heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg	30	30
		Safety glass, consisting of toughened (tempered) or laminated glass.			
		<i>-Toughened (tempered) safety glass:</i>			
	7007.11.00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30	30
	7007.19.00	--Other	m ²	30	30
		<i>-Laminated safety glass:</i>			
	7007.21.00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30	30
	7007.29.00	--Other	m ²	30	30
70.08	7008.00.00	Multiple-walled insulating units of glass.	nos/kg	30	30
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
	7009.10.00	-Rear-view mirrors for vehicles	nos	30	30
		<i>-Other:</i>			
	7009.91.00	--Unframed	nos/cm ²	30	30
	7009.92.00	--Framed	nos/cm ²	30	30
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
	7010.10.00	-Ampoules	kg/gro	5	5
	7010.20.00	-Stoppers, lids and other closures	kg/gro	7.25	15
	7010.90.00	-Other	kg/gro	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
70.11		Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.			
	7011.10.00	-For electric lighting	kg/nos	6	10
	7011.20.00	-For Cathode-ray tubes	kg/nos	7.25	15
	7011.90.00	-Other	kg/nos	7.25	15
[70.12]					
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading 70.10 or 70.18).			
	7013.10.00	-Of glass-ceramics <i>-Stemware drinking glasses, other than of glass-ceramics:</i>	kg/nos	20	20
	7013.22.00	--Of lead crystal	kg/nos	20	20
	7013.28.00	--Other <i>-Other drinking glasses, other than of glass ceramics:</i>	kg/nos	20	20
	7013.33.00	--Of lead crystal	kg/nos	20	20
	7013.37.00	--Other <i>-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:</i>	kg/nos	20	20
	7013.41.00	--Of lead crystal	kg/nos	20	20
	7013.42.00	--Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg/nos	20	20
	7013.49.00	--Other <i>-Other glassware:</i>	kg/nos	20	20
	7013.91.00	--Of lead crystal	kg/nos	20	20
	7013.99.00	--Other	kg/nos	20	20
70.14	7014.00.00	Signalling glassware and optical elements of glass (other than those of Heading 70.15) not optically worked.	kg/nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
	7015.10.00	-Glasses for corrective spectacles	kg/nos	5	5
	7015.90.00	-Other	kg/nos	5	5
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.			
	7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing for mosaics or similar decorative purposes	kg/nos	7.25	15
	7016.90.00	-Other	kg/nos	7.25	15
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
	7017.10.00	-Of fused quartz or other fused silica	kg	Free	Free
	7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	5	5
	7017.90.00	-Other	kg	5	5
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lampworked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
70.19		<i>--Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:</i>			
	7018.10.10	---Bangles, Tika, Tikuli	kg/ gro	Free	Free
	7018.10.20	---Glass beads (<i>Pote</i>)	kg	9.5	15
	7018.10.90	---Other	kg	9.5	15
	7018.20.00	-Glass microspheres not exceeding 1 mm in diameter	kg	9.5	15
		-Other:			
	7018.90.10	---Glass statuette and ornamental articles	kg/nos	9.5	20
	7018.90.90	---Other	kg	9.5	20
		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).			
		<i>--Slivers, rovings, yarn and chopped strands and mats thereof :</i>			
	7019.11.00	--Chopped strands, of a length of not more than 50 mm	kg	5	10
	7019.12.00	--Rovings	kg	5	10
	7019.13.00	--Other yarn, slivers	kg	5	10
	7019.14.00	--Mechanically bonded mats	kg	6	10
	7019.15.00	--Chemically bonded mats	kg	6	10
	7019.19.00	--Other	kg	6	10
		-Mechanically bonded fabrics:			
	7019.61.00	--Closed woven fabrics of rovings	kg	6	10
	7019.62.00	--Other closed fabrics of rovings	kg	6	10
	7019.63.00	--Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	6	10
	7019.64.00	--Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	6	10
	7019.65.00	--Open woven fabrics of a width not exceeding 30 cm	kg/m ²	6	10
	7019.66.00	--Open woven fabrics of a width exceeding 30 cm	kg/m ²	6	10
	7019.69.00	--Other	kg/m ²	6	10
		-Chemically bonded fabrics:			
	7019.71.00	--Veils (thin sheets)	kg/m ²	6	10
	7019.72.00	--Other closed fabric	kg/m ²	6	10
	7019.73.00	--Other open fabrics	kg/m ²	6	10
	7019.80.00	-Glass wool and articles of glass wool	kg/m ²	6	10
	7019.90.00	-Other	kg/m ²	6	10
70.20	7020.00.00	Other articles of glass.	kg/nos	20	20

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).¹
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover :
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(*) The underline portion of this note constitutes an optional text.

- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.- (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression “articles of jewellery” means :

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
71.01		I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.10.00	-Natural pearls	kg	1	1
		-Cultured pearls:			
71.02	7101.21.00	--Unworked	kg	1	1
	7101.22.00	--Worked	kg	1	1
		Diamonds, whether or not worked, but not mounted or set.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
71.03	7102.10.00	-Unsorted <i>-Industrial:</i>	Carat	1	1
	7102.21.00	--Unworked or simply sawn, cleaved or bruted	Carat	1	1
	7102.29.00	--Other <i>-Non-industrial:</i>	Carat	1	1
	7102.31.00	--Unworked or simply sawn, cleaved or bruted	Carat	1	1
	7102.39.00	--Other	Carat	1	1
		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
	7103.10.00	-Unworked or simply sawn or roughly shaped <i>-Otherwise worked:</i>	kg	1	1
	7103.91.00	--Rubies, sapphires and emeralds	Carat	1	1
	7103.99.00	--Other	Carat	1	1
		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
71.04	7104.10.00	-Piezo-electric quartz -Other, unworked or simply sawn or roughly shaped:	kg	1	1
	7104.21.00	--Diamonds	Carat	1	1
	7104.29.00	--Other -Other	kg	10	10
	7104.91.00	--Diamonds	Carat	1	1
	7104.99.00	--Other	kg	10	10
		Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.10.00	-Of diamonds	Carat	6	10
	7105.90.00	-Other	kg	6	10
		II.-PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form.			
	7106.10.00	-Powder	kg	15	15
		-Other:			
	7106.91.00	--Unwrought	kg	15	15
	7106.92.00	--Semi-manufactured	kg	15	15
71.07	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	kg	6	10
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		-Non-monetary:			
	7108.11.00	--Powder	kg	15	15
	7108.12.00	--Other unwrought forms	kg	15	15
	7108.13.00	--Other semi-manufactured forms	kg	15	15
	7108.20.00	-Monetary	kg	15	15
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	6	10
71.10		Platinum, unwrought or in semi-manufactured forms or in powder form.			
		-Platinum:			
	7110.11.00	--Unwrought or in powder form	kg	6	10
	7110.19.00	--Other	kg	6	10
		-Palladium:			
	7110.21.00	--Unwrought or in powder form	kg	6	10
	7110.29.00	--Other	kg	6	10
		-Rhodium:			
	7110.31.00	--Unwrought or in powder form	kg	6	10
	7110.39.00	--Other	kg	6	10
		-Iridium, osmium and ruthenium:			
	7110.41.00	--Unwrought or in powder form	kg	6	10
	7110.49.00	--Other	kg	6	10
71.11	7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
71.12		Waste and scrap or precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. other than goods of heading 85.49.			
	7112.30.00	-Ash containing precious metal or precious metal compounds <i>-Other:</i>	kg	6	10
	7112.91.00	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	6	10
	7112.92.00	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	6	10
	7112.99.00	--Other	kg	6	10
		III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. <i>-Of precious metal whether or not plated or clad with precious metal:</i>			
	7113.11.00	--Of silver, whether or not plated or clad with other precious metal --Of other precious metal, whether or not plated or clad with precious metal :	kg	9.5	30
	7113.19.10	---Of Gold	kg	9.5	15
	7113.19.90	---Of other precious metal	kg	9.5	15
	7113.20.00	-Of base metal clad with precious metal	kg	9.5	30
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. <i>-Of precious metal whether or not plated or clad with precious metal:</i>			
	7114.11.00	--Of silver, whether or not plated or clad with other precious metal	kg	6	10
	7114.19.00	--Of other precious metal, whether or not plated or clad with precious metal	kg	6	10
	7114.20.00	-Of base metal clad with precious metal	kg	6	10
71.15		Other articles of precious metal or of metal clad with precious metal.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
71.16	7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	kg	6	10
	7115.90.00	-Other	kg	6	10
		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed.)			
71.17	7116.10.00	-Of natural or cultured pearls	kg	7.25	10
	7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	7.25	10
		Imitation jewellery.			
		<i>-Of base metal, whether or not plated with precious metal:</i>			
71.18	7117.11.00	--Cuff-links and studs	kg	7.25	10
	7117.19.00	--Other	kg	7.25	10
	7117.90.00	-Other	kg	7.25	10
		Coin.			
	7118.10.00	-Coin (other than gold coin), not being legal tender	kg	7.25	10
	7118.90.00	-Other	kg	7.25	10

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3.- Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) Waste and scrap

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

- 9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium

- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) **Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) **Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

- 1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 %

of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.01		I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
	7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	5	5
72.02	7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	5	5
	7201.50.00	-Alloy pig iron; spiegeleisen	kg	5	5
		Ferro alloys.			
		<i>-Ferro-manganese:</i>			
	7202.11.00	--Containing by weight more than 2% of carbon	kg	5	5
	7202.19.00	--Other	kg	5	5
		<i>-Ferro-silicon:</i>			
	7202.21.00	--Containing by weight more than 55% of silicon	kg	5	5
	7202.29.00	--Other	kg	5	5
	7202.30.00	-Ferro-silico-manganese	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.03		<i>-Ferro-chromium:</i>			
	7202.41.00	--Containing by weight more than 4% of carbon	kg	5	5
	7202.49.00	--Other	kg	5	5
	7202.50.00	-Ferro-silico-chromium	kg	5	5
	7202.60.00	-Ferro-nickel	kg	5	5
	7202.70.00	-Ferro-molybdenum	kg	5	5
	7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	kg	5	5
		<i>-Other:</i>			
	7202.91.00	--Ferro-titanium and ferro-silico-titanium	kg	5	5
	7202.92.00	--Ferro-vanadium	kg	5	5
	7202.93.00	--Ferro-niobium	kg	5	5
	7202.99.00	--Other	kg	5	5
		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			
72.04	7203.10.00	-Ferrous products obtained by direct reduction of iron ore	kg	5	5
	7203.90.00	-Other	kg	5	5
		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.10.00	-Waste and scrap of cast iron	kg	5	5
72.05		<i>-Waste and scrap of alloy steel:</i>			
	7204.21.00	--Of stainless steel	kg	5	5
	7204.29.00	--Other	kg	5	5
	7204.30.00	-Waste and scrap of tinned iron or steel	kg	5	5
		<i>-Other waste and scrap:</i>			
	7204.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	5	5
	7204.49.00	--Other	kg	5	5
	7204.50.00	-Remelting scrap ingots	kg	6	10
		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.10.00	-Granules	kg	5	5
		<i>-Powders:</i>			
	7205.21.00	--Of alloy steel	kg	5	5
	7205.29.00	--Other	kg	5	5
		II. - IRON AND NON-ALLOY STEEL			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of Heading 72.03).			
	7206.10.00	-Ingots	kg	5	5
	7206.90.00	-Other	kg	5	5
72.07		Semi-finished products of iron or non-alloy steel. <i>-Containing by weight less than 0.25% of carbon:</i>			
	7207.11.00	--Of rectangular (including square) cross-Section, the width measuring less than twice the thickness	kg	5	5
	7207.12.00	--Other, of rectangular (other than square) cross-Section	kg	5	5
	7207.19.00	--Other	kg	5	5
	7207.20.00	-Containing by weight 0.25% or more of carbon	kg	5	5
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
	7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief <i>-Other, in coils, not further worked than hot-rolled, pickled:</i>	kg	5	5
	7208.25.00	--Of a thickness of 4.75 mm or more	kg	5	5
	7208.26.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7208.27.00	-- Of a thickness of less than 3 mm <i>-Other, in coils, not further worked than hot-rolled:</i>	kg	5	5
	7208.36.00	--Of a thickness exceeding 10 mm	kg	5	5
	7208.37.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	5
	7208.38.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7208.39.00	--Of a thickness of less than 3 mm	kg	5	5
	7208.40.00	-Not in coils, not further worked than hot-rolled, with patterns in relief <i>-Other, not in coils, not further worked than hot-rolled:</i>	kg	5	5
	7208.51.00	--Of a thickness exceeding 10 mm	kg	5	5
	7208.52.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	5
	7208.53.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7208.54.00	--Of a thickness of less than 3 mm	kg	5	5
	7208.90.00	-Other	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. <i>-In coils, not further worked than cold-rolled (cold-reduced):</i>			
	7209.15.00	--Of a thickness of 3 mm or more	kg	5	15
	7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	kg	5	15
	7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5	15
	7209.18.00	--Of a thickness of less than 0.5 mm <i>-Not in coils, not further worked than cold-rolled (cold-reduced):</i>	kg	5	15
	7209.25.00	--Of a thickness of 3 mm or more	kg	5	15
	7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	kg	5	15
	7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5	15
	7209.28.00	--Of a thickness of less than 0.5 mm	kg	5	15
	7209.90.00	- Other	kg	5	15
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. <i>-Plated or coated with tin:</i>			
	7210.11.00	--Of a thickness of 0.5 mm or more	kg	5	5
	7210.12.00	--Of a thickness of less than 0.5 mm	kg	5	5
	7210.20.00	-Plated or coated with lead, including terne-plate	kg	30	30
	7210.30.00	-Electrolytically plated or coated with zinc <i>-Otherwise plated or coated with zinc:</i>	kg	30	30
	7210.41.00	--Corrugated	kg	30	30
	7210.49.00	--Other	kg	30	30
	7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides <i>-Plated or coated with aluminium:</i>	kg	30	30
	7210.61.00	--Plated or coated with aluminium - zinc alloys	kg	30	30
	7210.69.00	--Other	kg	30	30
	7210.70.00	-Painted, varnished or coated with plastics	kg	30	30
	7210.90.00	-Other	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. <i>-Not further worked than hot-rolled:</i>			
	7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	6	30
	7211.14.00	--Other, of a thickness of 4.75 mm or more	kg	6	30
	7211.19.00	--Other <i>-Not further worked than cold-rolled(cold-reduced):</i>	kg	6	30
	7211.23.00	--Containing by weight less than 0.25% of carbon	kg	6	30
	7211.29.00	--Other	kg	6	30
	7211.90.00	-Other	kg	6	30
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.10.00	-Plated or coated with tin	kg	6	10
	7212.20.00	-Electrolytically plated or coated with zinc	kg	30	30
	7212.30.00	-Otherwise plated or coated with zinc	kg	30	30
	7212.40.00	-Painted, varnished or coated with plastics	kg	30	30
	7212.50.00	-Otherwise plated or coated	kg	30	30
	7212.60.00	-Clad	kg	30	30
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	30, For Least Developed Countries 7.25	30
	7213.20.00	-Other, of free-cutting steel	kg	30, For Least Developed Countries 7.25	30
		<i>-Other:</i> <i>--Of circular cross-Section measuring less than 14 mm in diameter :</i>			
	7213.91.10	---Not more than 8 mm	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.14	7213.91.90	---Other	kg	30, For Least Developed Countries 7.25	30
	7213.99.00	--Other	kg	15, For Least Developed Countries 7.25	15
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
	7214.10.00	-Forged	kg	30	30
	7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	30	30
	7214.30.00	-Other, of free-cutting steel	kg	30	30
		-Other :			
	7214.91.00	--Of rectangular (other than square) cross-Section	kg	30	30
		--Other:			
	7214.99.10	---Re-rollable Bar & Rod(maximum length 1800 mm width 600 mm & thickness 5 mm or more)	kg	15	15
72.15	7214.99.90	---Other	kg	30	30
		Other bars and rods of iron or non-alloy steel.			
	7215.10.00	-Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	30	30
	7215.50.00	-Other, not further worked than cold-formed or cold-finished,	kg	30	30
72.16	7215.90.00	-Other	kg	30	30
		Angles, shapes and Sections of iron or non-alloy steel.			
	7216.10.00	-U, I or H Section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	7.25	30
		-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
	7216.21.00	--L Sections	kg	7.25	30
	7216.22.00	--T Sections	kg	7.25	30
		-U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.17	7216.31.00	--U Sections	kg	7.25	30
	7216.32.00	--I Sections	kg	7.25	30
	7216.33.00	--H Sections	kg	7.25	30
	7216.40.00	-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	6	30
	7216.50.00	-Other angles, shapes and Sections, not further worked than hot-rolled, hot-drawn or extruded <i>-Angles, shapes, and Sections, not further worked than cold-formed or cold-finished :</i>	kg	6	30
	7216.61.00	--Obtained from flat-rolled products	kg	6	30
	7216.69.00	--Other <i>-Other :</i>	kg	6	30
	7216.91.00	--Cold-formed or cold-finished from flat-rolled products	kg	6	30
	7216.99.00	--Other Wire of iron or non-alloy steel.	kg	6	30
	7217.10.00	-Not plated or coated, whether or not polished	kg	6	30
	7217.20.00	-Plated or coated with zinc	kg	6	30
	7217.30.00	-Plated or coated with other base metals	kg	6	30
	7217.90.00	-Other III. - STAINLESS STEEL	kg	6	30
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
72.18	7218.10.00	-Ingots and other primary forms <i>-Other:</i>	kg	5	5
	7218.91.00	--Of rectangular (other than square) cross-Section	kg	6	10
	7218.99.00	--Other Flat-rolled products of stainless steel, of a width of 600 mm or more. <i>-Not further worked than hot-rolled, in coils:</i>	kg	6	10
	7219.11.00	--Of a thickness exceeding 10 mm	kg	5	5
	7219.12.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	5
	7219.13.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7219.14.00	--Of a thickness of less than 3 mm <i>-Not further worked than hot-rolled, not in coils:</i>	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.20	7219.21.00	--Of a thickness exceeding 10 mm	kg	5	5
	7219.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5	5
	7219.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7219.24.00	--Of a thickness of less than 3 mm <i>-Not further worked than cold-rolled (cold-reduced):</i>	kg	5	5
	7219.31.00	--Of a thickness of 4.75 mm or more	kg	5	5
	7219.32.00	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	5	5
	7219.33.00	--Of a thickness exceeding 1 mm but less than 3 mm	kg	5	5
	7219.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5	5
	7219.35.00	--Of a thickness of less than 0.5 mm	kg	5	5
	7219.90.00	-Other	kg	5	5
		Flat-rolled products of stainless steel, of a width of less than 600 mm. <i>-Not further worked than hot-rolled:</i>			
	7220.11.00	--Of a thickness of 4.75 mm or more	kg	5	5
	7220.12.00	--Of a thickness of less than 4.75 mm	kg	5	5
	7220.20.00	-Not further worked than cold-rolled (cold-reduced)	kg	5	5
	7220.90.00	-Other	kg	5	5
72.21	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	6	10
72.22		Other bars and rods of stainless steel; angles, shapes and Sections of stainless steel. <i>-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</i>			
72.23	7222.11.00	--Of circular cross-Section	kg	6	10
	7222.19.00	--Other	kg	6	10
	7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	kg	6	10
	7222.30.00	-Other bars and rods	kg	6	10
	7222.40.00	-Angles, shapes and Sections	kg	6	10
	7223.00.00	Wire of stainless steel.	kg	6	10
72.24		IV. -OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.25	7224.10.00	-Ingots and other primary forms	kg	5	5
	7224.90.00	-Other	kg	6	10
		Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
		<i>-Of silicon-electrical steel:</i>			
	7225.11.00	--Grain-oriented	kg	6	30
	7225.19.00	--Other	kg	6	30
	7225.30.00	-Other, not further worked than hot-rolled, in coils	kg	6	30
	7225.40.00	-Other, not further worked than hot-rolled, not in coils	kg	6	30
	7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)	kg	6	30
		<i>-Other:</i>			
72.26	7225.91.00	--Electrolytically plated or coated with zinc	kg	6	30
	7225.92.00	--Otherwise plated or coated with zinc	kg	6	30
	7225.99.00	--Other	kg	6	30
		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		<i>-Of silicon-electrical steel :</i>			
	7226.11.00	--Grain-oriented	kg	5	5
	7226.19.00	--Other	kg	6	10
	7226.20.00	-Of high speed steel	kg	6	10
		<i>-Other:</i>			
	7226.91.00	--Not further worked than hot-rolled	kg	6	10
72.27	7226.92.00	--Not further worked than cold-rolled (cold-reduced)	kg	6	10
	7226.99.00	--Other	kg	6	10
		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.10.00	-Of high speed steel	kg	6	30
	7227.20.00	-Of silico-manganese steel	kg	6	30
	7227.90.00	-Other	kg	6	30
		Other bars and rods of other alloy steel; angles, shapes and Sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
	7228.10.00	-Bars and rods, of high speed steel	kg	6	10
	7228.20.00	-Bars and rods, of silico-manganese steel	kg	6	10
	7228.30.00	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
72.29	7228.40.00	-Other bars and rods, not further worked than forged	kg	6	10
	7228.50.00	-Other bars and rods, not further worked than cold-formed or cold-finished	kg	6	10
	7228.60.00	-Other bars and rods	kg	6	10
	7228.70.00	-Angles, shapes and Sections	kg	6	10
	7228.80.00	-Hollow drill bars and rods	kg	6	10
		Wire of other alloy steel.			
	7229.20.00	-Of silico-manganese steel	kg	6	10
	7229.90.00	-Other	kg	6	10

Chapter 73

Articles of iron and steel

Notes.

- 1.- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and Sections, of iron or steel.			
	7301.10.00	-Sheet piling	kg	6	30
	7301.20.00	-Angles, shapes and Sections	kg	11.25	30
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.10.00	-Rails	kg	6	10
	7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces	kg	7.25	15
	7302.40.00	-Fish-plates and sole plates	kg	7.25	15
	7302.90.00	-Other	kg	7.25	15
73.03	7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	kg	7.25	15
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		<i>-Line pipe of a kind used for oil or gas pipelines:</i>			
	7304.11.00	--Of stainless steel	kg	20, For Least Developed Countries 7.25	20
	7304.19.00	--Other	kg	20, For Least Developed Countries 7.25	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.05	7304.22.00	<i>-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</i> --Drill pipe of stainless steel	kg	20, For Least Developed Countries 7.25	20
	7304.23.00	--Other drill pipe	kg	20, For Least Developed Countries 7.25	20
	7304.24.00	--Other, of stainless steel	kg	20, For Least Developed Countries 7.25	20
	7304.29.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7304.31.00	<i>-Other, of circular cross-section, of iron or non-alloy steel:</i> --Cold-drawn or cold-rolled (cold-reduced)	kg	20, For Least Developed Countries 7.25	20
	7304.39.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7304.41.00	<i>-Other, of circular cross-section, of stainless steel:</i> --Cold-drawn or cold-rolled (cold-reduced)	kg	20, For Least Developed Countries 7.25	20
	7304.49.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7304.51.00	<i>-Other, of circular cross-section, of other alloy steel:</i> --Cold-drawn or cold-rolled (cold-reduced)	kg	20, For Least Developed Countries 7.25	20
	7304.59.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7304.90.00	--Other	kg	20, For Least Developed Countries 7.25	20
		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-Sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
		<i>-Line pipe of a kind used for oil or gas pipelines:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.06	7305.11.00	--Longitudinally submerged arc welded	kg	20, For Least Developed Countries 7.25	20
	7305.12.00	--Other, longitudinally welded	kg	20, For Least Developed Countries 7.25	20
	7305.19.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7305.20.00	-Casing of a kind used in the drilling for oil or gas	kg	20, For Least Developed Countries 7.25	20
		<i>-Other, welded:</i>			
	7305.31.00	--Longitudinally welded	kg	20, For Least Developed Countries 7.25	20
	7305.39.00	--Other	kg	20, For Least Developed Countries 7.25	20
	7305.90.00	-Other	kg	20, For Least Developed Countries 7.25	20
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
		<i>-Line pipe of a kind used for oil or gas pipelines:</i>			
	7306.11.00	--Welded, of stainless steel	kg	30	30
	7306.19.00	--Other	kg	30	30
		<i>-Casing and tubing of a kind used in drilling for oil or gas:</i>			
	7306.21.00	-- Welded, of stainless steel	kg	30	30
	7306.29.00	--Other	kg	30	30
	7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	kg	30	30
	7306.40.00	-Other, welded, of circular cross-section, of stainless steel	kg	30	30
	7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	kg	30	30
		<i>-Other, welded, of non-circular cross-section:</i>			
	7306.61.00	--Of square or rectangular cross-section	kg	30	30
	7306.69.00	--Of other non-circular cross-section	kg	30	30
		<i>-Other:</i>			
	7306.90.10	--Doctail iron pipe	kg	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.07	7306.90.90	--Other Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. <i>-Cast fittings:</i>	kg	30	30
	7307.11.00	--Of non-malleable cast iron	kg	7.25	15
	7307.19.00	--Other <i>-Other of stainless steel:</i>	kg	7.25	15
	7307.21.00	--Flanges	kg	7.25	15
	7307.22.00	--Threaded elbows, bends and sleeves	kg	7.25	15
	7307.23.00	--Butt welding fittings	kg	7.25	15
	7307.29.00	--Other <i>-Other:</i>	kg	7.25	15
	7307.91.00	--Flanges	kg	7.25	15
	7307.92.00	--Threaded elbows, bends and sleeves	kg	7.25	15
	7307.93.00	--Butt welding fittings	kg	7.25	15
	7307.99.00	--Other	kg	7.25	15
73.08		Structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-Sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, Section, tubes and the like, prepared for use in structures, of iron or steel.			
	7308.10.00	-Bridges and bridge-Sections	kg	20, For Least Developed Countries 7.25	20
	7308.20.00	-Towers and lattice masts	kg	20, For Least Developed Countries 7.25	20
	7308.30.00	-Doors, windows and their frames and thresholds for doors	kg	20, For Least Developed Countries 7.25	20
	7308.40.00	-Equipment for scaffolding, shuttering, propping or pit-propping	kg	20, For Least Developed Countries 7.25	20
	7308.90.00	-Other	kg	20, For Least Developed Countries 7.25	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	nos/kg	7.25	15
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7310.10.00	-Of a capacity of 50 l or more -Of a capacity of less than 50 l:	nos/kg	7.25	15
	7310.21.00	--Cans which are to be closed by soldering or crimping	nos/kg	7.25	15
73.11	7310.29.00	--Other	nos/kg	7.25	15
		Containers for compressed or liquefied gas, of iron or steel.			
	7311.00.10	--- Oxygen cylinder, tank and similar goods	nos/kg	7.25	15
	7311.00.20	---LPG Cylinder	nos/kg	7.25	15
73.12	7311.00.90	---Other	nos/kg	7.25	15
		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10.00	-Stranded wire, ropes and cables	kg	7.25	30
	7312.90.00	-Other	kg	7.25	30
73.13	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel.	kg	30	30
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
		-Woven cloth:			
	7314.12.00	--Endless bands for machinery, of stainless steel	kg	11.25	30
	7314.14.00	--Other woven cloth, of stainless steel	kg	11.25	30
	7314.19.00	--Other	kg	11.25	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.15	7314.20.00	-Grill, netting and fencing, welded at the inter-Section, of wire with a maximum cross-Sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more <i>-Other grill, netting and fencing, welded at the inter Section:</i>	kg	11.25	30
	7314.31.00	--Plated or coated with zinc	kg	11.25	30
	7314.39.00	--Other <i>-Other cloth, grill, netting and fencing:</i>	kg	11.25	30
	7314.41.00	--Plated or coated with zinc	kg	11.25	30
	7314.42.00	--Coated with plastics	kg	11.25	30
	7314.49.00	--Other	kg	11.25	30
	7314.50.00	-Expanded metal Chain and parts thereof, of iron or steel. <i>-Articulated link chain and parts thereof:</i>	kg	11.25	30
	7315.11.00	--Roller chain	kg	7.25	15
	7315.12.00	--Other chain	kg	7.25	15
	7315.19.00	--Parts	kg	7.25	15
	7315.20.00	- Skid chain <i>-Other chain:</i>	kg	7.25	15
	7315.81.00	--Stud link	kg	7.25	15
	7315.82.00	--Other, welded link	kg	7.25	15
	7315.89.00	--Other	kg	7.25	15
	7315.90.00	-Other parts	kg	7.25	15
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	7.25	15
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	kg	7.25	30
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. <i>-Threaded articles:</i>			
	7318.11.00	--Coach screws	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.19	7318.12.00	--Other wood screws	kg	7.25	15
	7318.13.00	--Screw hooks and screw rings	kg	7.25	15
	7318.14.00	--Self-tapping screws	kg	7.25	15
	7318.15.00	--Other screws and bolts, whether or not with their nuts or washers	kg	7.25	15
	7318.16.00	--Nuts	kg	7.25	15
	7318.19.00	--Other	kg	7.25	15
		<i>-Non-threaded articles:</i>			
	7318.21.00	--Spring washers and other lock washers	kg	7.25	15
	7318.22.00	--Other washers	kg	7.25	15
	7318.23.00	--Rivets	kg	7.25	15
	7318.24.00	--Cotters and cotter-pins	kg	7.25	15
	7318.29.00	--Other	kg	7.25	15
		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40.00	-Safety pins and other pins	kg	7.25	15
	7319.90.00	-Other	kg	5	5
		Springs and leaves for springs, of iron or steel.			
		<i>-Leaf-springs and leaves therefor:</i>			
	7320.10.10	---Of Rickshaws	kg	5	5
	7320.10.90	---Other	kg	7.25	15
73.21	7320.20.00	-Helical springs	kg	7.25	15
	7320.90.00	-Other	kg	7.25	15
		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
		<i>-Cooking appliances and plate warmers:</i>			
	7321.11.00	--For gas fuel or for both gas and other fuels	nos	7.25	10
	7321.12.00	--For liquid fuel	nos	6	10
	7321.19.00	--Other, including appliances for solid fuel	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.22		<i>-Other appliances:</i>			
	7321.81.00	--For gas fuel or for both gas and other fuels	nos	7.25	10
	7321.82.00	--For liquid fuel	nos	7.25	10
	7321.89.00	-- Other, including appliances for solid fuel	nos	7.25	10
	7321.90.00	-Parts	nos/kg	5	5
73.23		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
		<i>-Radiators and parts thereof:</i>			
	7322.11.00	--Of cast iron	kg	7.25	15
	7322.19.00	--Other	kg	7.25	15
	7322.90.00	-Other	kg	7.25	15
73.24		Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10.00	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	7.25	10
		<i>-Other:</i>			
	7323.91.00	--Of cast iron, not enamelled	kg	6	10
	7323.92.00	--Of cast iron, enamelled	kg	7.25	10
	7323.93.00	--Of stainless steel	kg	11.25	20
	7323.94.00	--Of iron (other than cast iron) or steel, enamelled	kg	9.5	20
	7323.99.00	--Other	kg	7.25	10
		Sanitary ware and parts thereof, of iron or steel.			
	7324.10.00	-Sinks and wash basins, of stainless steel	nos/kg	7.25	15
		<i>-Baths:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
73.25	7324.21.00	--Of cast iron, whether or not enamelled	nos/kg	7.25	15
	7324.29.00	--Other	nos/kg	7.25	15
		-Other, including parts:			
	7324.90.10	---Parts	nos/kg	7.25	15
	7324.90.90	---Other	nos/kg	7.25	15
73.26		Other cast articles of iron or steel.			
	7325.10.00	-Of non-malleable cast iron	kg	7.25	15
		-Other:			
	7325.91.00	--Grinding balls and similar articles for mills	kg	7.25	15
	7325.99.00	--Other	kg	7.25	15
		Other articles of iron or steel.			
		<i>-Forged or stamped, but not further worked:</i>			
	7326.11.00	--Grinding balls and similar articles for mills	kg	7.25	15
	7326.19.00	--Other	kg	7.25	15
	7326.20.00	-Articles of iron or steel wire	kg	7.25	15
	7326.90.00	-Other	kg	7.25	15

Chapter 74

Copper and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present :

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
74.01	7401.00.00	Copper mattes; cement copper (precipitated copper).	kg	5	5
74.02	7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg	5	5
74.03		Refined copper and copper alloys, unwrought.			
		<i>-Refined copper:</i>			
	7403.11.00	--Cathodes and Sections of cathodes	kg	5	5
	7403.12.00	--Wire-bars	kg	5	5
	7403.13.00	--Billets	kg	5	5
	7403.19.00	--Other	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Copper alloys:</i>			
	7403.21.00	--Copper-zinc base alloys (brass)	kg	5	5
	7403.22.00	--Copper-tin base alloys (bronze)	kg	5	5
	7403.29.00	--Other copper alloys (other than master alloys of Heading 74.05)	kg	5	5
74.04	7404.00.00	Copper waste and scrap.	kg	5	5
74.05	7405.00.00	Master alloys of copper.	kg	5	5
74.06		Copper powders and flakes.			
	7406.10.00	-Powders of non-lamellar structure	kg	5	5
74.07	7406.20.00	-Powders of lamellar structure; flakes Copper bars, rods and profiles.	kg	5	5
	7407.10.00	-Of refined copper <i>-Of copper alloys:</i>	kg	5	5
	7407.21.00	--Of copper-zinc base alloys (brass)	kg	5	5
74.08	7407.29.00	--Other Copper wire.	kg	5	5
		<i>-Of refined copper:</i>			
	7408.11.00	--Of which the maximum cross-Sectional dimension exceeds 6 mm	kg	5	5
	7408.19.00	--Other <i>-Of copper alloys:</i>	kg	5	5
	7408.21.00	--Of copper-zinc base alloys (brass)	kg	5	5
	7408.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5	5
74.09	7408.29.00	--Other Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	kg	5	5
		<i>-Of refined copper:</i>			
	7409.11.00	--In coils	kg	5	5
	7409.19.00	--Other <i>-Of copper-zinc base alloys (brass):</i>	kg	5	5
	7409.21.00	--In coils	kg	5	5
	7409.29.00	--Other <i>-Of copper-tin base alloys (bronze):</i>	kg	5	5
	7409.31.00	--In coils	kg	5	5
	7409.39.00	--Other	kg	5	5
	7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper- nickel-zinc base alloys (nickel silver)	kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
74.10	7409.90.00	-Of other copper alloys Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm. <i>-Not backed:</i>	kg	5	5
	7410.11.00	--Of refined copper	kg	5	5
	7410.12.00	--Of copper alloys <i>-Backed:</i>	kg	5	5
74.11	7410.21.00	--Of refined copper	kg	5	5
	7410.22.00	--Of copper alloys Copper tubes and pipes.	kg	5	5
	7411.10.00	-Of refined copper <i>-Of copper alloys:</i>	kg	6	10
74.12	7411.21.00	--Of copper-zinc base alloys (brass)	kg	6	10
	7411.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	6	10
	7411.29.00	--Other Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	6	10
74.13	7412.10.00	-Of refined copper	kg	7.25	15
	7412.20.00	-Of copper alloys	kg	7.25	15
	7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	7.25	15
[74.14]					
74.15		Nails, tacks, drawing pins, staples (other than those of Heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of copper.			
	7415.10.00	-Nails and tacks, drawing pins, staples and similar articles <i>-Other articles, not threaded:</i>	kg	7.25	15
	7415.21.00	--Washers (including spring washers)	kg	7.25	15
	7415.29.00	--Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[74.16]	7415.33.00	--Screws; bolts and nuts	kg	7.25	15
	7415.39.00	--Other	kg	7.25	15
[74.17]					
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
	7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	9.5	20
	7418.20.00	-Sanitary ware and parts thereof	kg	9.5	20
74.19		Other articles of copper.			
	7419.20.00	-Cast, moulded, stamped or forged, but not further worked	kg	7.25	15
	7419.80.00	-Other	kg	7.25	15

Chapter 75

Nickel and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that :

- (i) the content by weight of cobalt exceeds 1.5 %,
 - (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
 - (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
	7501.10.00	-Nickel mattes	kg	6	10
	7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	6	10
75.02		Unwrought nickel.			
	7502.10.00	-Nickel, not alloyed	kg	6	10
	7502.20.00	-Nickel alloys	kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
75.03	7503.00.00	Nickel waste and scrap.	kg	6	10
75.04	7504.00.00	Nickel powders and flakes.	kg	7.25	15
75.05		Nickel bar, rods, profiles and wire.			
		<i>-Bars, rods and profiles:</i>			
	7505.11.00	--Of nickel, not alloyed	kg	6	10
	7505.12.00	--Of nickel alloys	kg	6	10
		<i>-Wire:</i>			
	7505.21.00	--Of nickel, not alloyed	kg	6	10
	7505.22.00	--Of nickel, alloys	kg	6	10
75.06		Nickel plates, sheets, strip and foil.			
	7506.10.00	-Of nickel, not alloy	kg	7.25	15
	7506.20.00	-Of nickel alloys	kg	7.25	15
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		<i>-Tubes and pipes:</i>			
	7507.11.00	--Of nickel, not alloyed	kg	7.25	15
	7507.12.00	--Of nickel alloys	kg	7.25	15
	7507.20.00	-Tube or pipe fittings	kg	7.25	15
75.08		Other articles of nickel.			
	7508.10.00	-Cloth, grill and netting, of nickel wire	kg	7.25	15
	7508.90.00	-Other	kg	7.25	15

Chapter 76

Aluminium and articles thereof

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
<p>⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.</p>	

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to the Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
76.01		Unwrought Aluminium.			
	7601.10.00	-Aluminium, not alloyed	kg	5	5
	7601.20.00	-Aluminium alloys	kg	5	5
76.02	7602.00.00	Aluminium waste and scrap.	kg	5	5
76.03		Aluminium powders and flakes.			
	7603.10.00	-Powders of non-lamellar structure	kg	5	5
	7603.20.00	-Powders of lamellar structure; flakes	kg	5	5
76.04		Aluminium bars, rods and profiles.			
		<i>-Of aluminium, not alloyed:</i>			
	7604.10.10	---Aluminium Profiles	kg	5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
76.05	7604.10.90	---Other bars, rods -Of aluminium alloys:	kg	5	5
	7604.21.00	--Hollow profiles	kg	7.25	15
	7604.29.00	--Other	kg	7.25	15
		Aluminium wire. -Of aluminium, not alloyed :			
76.06	7605.11.00	--Of which the maximum cross-Sectional dimension exceeds 7 mm	kg	5	5
	7605.19.00	--Other	kg	5	5
		-Of aluminium alloys:			
	7605.21.00	--Of which the maximum cross-Sectional dimension exceeds 7 mm	kg	5	5
76.07	7605.29.00	--Other	kg	5	5
		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. -Rectangular (including square):			
	7606.11.00	--Of Aluminium, not alloyed	kg	5	5
	7606.12.00	--Of Aluminium, alloys	kg	5	5
76.08		-Other:			
	7606.91.00	--Of aluminium, not alloyed	kg	5	5
	7606.92.00	--Of aluminium alloys	kg	5	5
		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. -Not backed:			
76.09	7607.11.00	--Rolled but not further worked	kg	7.25	15
	7607.19.00	--Other	kg	7.25	15
	7607.20.00	-Backed	kg	7.25	15
		Aluminium tubes and pipes.			
76.09	7608.10.00	-Of aluminium, not alloyed	kg	7.25	15
	7608.20.00	-Of aluminium alloys	kg	7.25	15
	7609.00.00	Aluminium, tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
76.10		Aluminium structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-Sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
	7610.10.00	-Doors, windows and their frames and thresholds for doors	kg	7.25	15
	7610.90.00	-Other	kg	7.25	15
76.11	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	nos/kg	7.25	15
76.12		Aluminium casks, drums, cans, boxes and similar containers including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7612.10.00	-Collapsible tubular containers	nos/kg	7.25	15
	7612.90.00	-Other	nos/kg	7.25	15
76.13		Aluminium containers for compressed or liquefied gas.			
	7613.00.10	---Oxygen tank, cylinder and similar goods	nos/kg	7.25	15
	7613.00.20	---Nitrogen container	nos/kg	7.25	15
	7613.00.90	---Other	nos/kg	7.25	15
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
	7614.10.00	-With steel core	kg	7.25	15
	7614.90.00	-Other	kg	7.25	15
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and like, of aluminium; sanitary ware and parts thereof, of aluminium.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
76.16	7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	nos/kg	9.5	20
	7615.20.00	-Sanitary ware and parts thereof Other articles of aluminium.	kg	9.5	20
	7616.10.00	-Nails, tacks, staples (other than those of Heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles -Other:	kg	7.25	15
	7616.91.00	--Cloth, grill, netting and fencing, of aluminium wire	kg	6	15
	7616.99.00	--Other	kg	6	15

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression “refined lead” means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other each	(for example Te),	0.001

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
78.01		Unwrought lead.			
	7801.10.00	-Refined lead	kg	5	5
		<i>-Other:</i>			
	7801.91.00	--Containing by weight antimony as the principal other element	kg	5	5
	7801.99.00	--Other	kg	5	5
78.02	7802.00.00	Lead waste and scrap	kg	5	5
[78.03]					
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[78.05]		<i>-Plates, sheets, strip and foil:</i>			
	7804.11.00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	kg	7.25	15
	7804.19.00	--Other	kg	7.25	15
	7804.20.00	-Powders and flakes	kg	7.25	15
78.06	7806.00.00	Other articles of lead.	kg	7.25	15

Chapter 79

Zinc and articles thereof

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
79.01		Unworught zinc.			
		<i>-Zinc, not alloyed:</i>			
	7901.11.00	--Containing by weight 99.99% or more of zinc	kg	5	5
	7901.12.00	--Containing by weight less than 99.99% of zinc	kg	5	5
	7901.20.00	-Zinc alloys	kg	5	5
79.02	7902.00.00	Zinc waste and scrap.	kg	5	5
79.03		Zinc dust, powders and flakes.			
	7903.10.00	-Zinc dust	kg	5	5
	7903.90.00	-Other	kg	5	5
79.04	7904.00.00	Zinc bars, rods, profiles and wire.	kg	5	5
79.05	7905.00.00	Zinc plates, sheets, strip and foil.	kg	5	5
[79.06]					
79.07	7907.00.00	Other articles of zinc.	kg	7.25	15

Chapter 80

Tin and articles thereof

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them :

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
80.01		Unwrought tin.			
	8001.10.00	-Tin, not alloyed	kg	6	10
	8001.20.00	-Tin alloys	kg	6	10
80.02	8002.00.00	Tin waste and scrap.	kg	5	5
80.03	8003.00.00	Tin bars, rods, profiles and wire.	kg	7.25	15
[80.04]					
[80.05]					
[80.06]					
80.07		Other articles of tin.			
	8007.00.10	---Empty container and box	kg	20	20
	8007.00.90	---Other	kg	20	20

Chapter 81

Other base metals; cermets; articles thereof

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.10.00	-Powders -Other:	kg	5	5
	8101.94.00	--Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5	5
	8101.96.00	--Wire	kg	5	5
	8101.97.00	--Waste and scrap	kg	5	5
	8101.99.00	--Other	kg	5	5
81.02		Molybdenum and articles thereof, including waste and scrap.			
	8102.10.00	-Powders -Other:	kg	7.25	15
	8102.94.00	--Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	7.25	15
	8102.95.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	7.25	15
	8102.96.00	--Wire	kg	7.25	15
	8102.97.00	--Waste and scrap	kg	7.25	15
	8102.99.00	--Other	kg	7.25	15
81.03		Tantalum and articles thereof, including waste and scrap.			
	8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	7.25	15
	8103.30.00	-Waste and scrap -Other:	kg	7.25	15
	8103.91.00	--Crucibles	kg	7.25	15
	8103.99.00	--Other	kg	7.25	15
81.04		Magnesium and articles thereof, including waste and scrap. -Unwrought magnesium:			
	8104.11.00	--Containing at least 99.8% by weight of magnesium	kg	6	10
	8104.19.00	--Other	kg	6	10
	8104.20.00	-Waste and scrap	kg	5	5
	8104.30.00	-Raspings, turnings and granules, graded according to size; powders	kg	7.25	15
	8104.90.00	-Other	kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	7.25	15
	8105.30.00	-Waste and scrap	kg	7.25	15
	8105.90.00	-Other	kg	7.25	15
81.06		Bismuth and articles thereof, including waste and scrap.			
	8106.10.00	-Containing more than 99.99 % of bismuth, by weight	kg	7.25	15
	8106.90.00	-Other	kg	7.25	15
[81.07]					
81.08		Titanium and articles thereof, including waste and scrap.			
	8108.20.00	-Unwrought titanium; powders	kg	7.25	15
	8108.30.00	-Waste and scrap	kg	7.25	15
	8108.90.00	-Other	kg	7.25	15
81.09		Zirconium and articles thereof, including waste and scrap.			
	8109.21.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	7.25	15
	8109.29.00	--Other	kg	7.25	15
		-Waste and scrap:			
	8109.31.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	7.25	15
	8109.39.00	--Other	kg	7.25	15
		-Other:			
	8109.91.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	7.25	15
	8109.99.00	--Other	kg	7.25	15
81.10		Antimony and articles thereof, including waste and scrap			
	8110.10.00	-Unwrought antimony; powders	kg	7.25	15
	8110.20.00	-Waste and scrap	kg	7.25	15
	8110.90.00	-Other	kg	7.25	15
81.11	8111.00.00	Manganese and articles thereof, including waste and scrap	kg	7.25	15
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Beryllium:</i>			
	8112.12.00	--Unwrought; powders	kg	7.25	15
	8112.13.00	--Waste and scrap	kg	7.25	15
	8112.19.00	--Other	kg	7.25	15
		<i>-Chromium:</i>			
	8112.21.00	--Unwrought; powders	kg	7.25	15
	8112.22.00	--Waste and scrap	kg	7.25	15
	8112.29.00	--Other	kg	7.25	15
		<i>- Hafnium:</i>			
	8112.31.00	--Unwrought; waste and scrap; powder	kg	7.25	15
	8112.39.00	--Other	kg	7.25	15
		<i>-Rhenium:</i>			
	8112.41.00	--Unwrought; waste and scrap; powder	kg	7.25	15
	8112.49.00	--Other	kg	7.25	15
		<i>-Thallium:</i>			
	8112.51.00	--Unwrought; powders	kg	7.25	15
	8112.52.00	--Waste and scrap	kg	7.25	15
	8112.59.00	--Other	kg	7.25	15
		<i>-Cadmium :</i>			
	8112.61.00	--Waste and scrap	kg	7.25	15
	8112.69.00	--Other	kg	7.25	15
		<i>-Other:</i>			
	8112.92.00	--Unwrought; waste and scrap; powders	kg	7.25	15
	8112.99.00	--Other	kg	7.25	15
81.13	8113.00.00	Cermets and articles thereof, including waste and scrap.	kg	7.25	15

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers and electric hair clippers are to be classified in heading 85.10.
- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
		-Spades and shovels:			
	8201.10.10	---Spades	nos/kg	5	5
	8201.10.90	---Other	nos/kg	10	10
	8201.30.00	-Mattocks, picks, hoes and rakes	nos/kg	10	10
	8201.40.00	-Axes, bill hooks and similar hewing tools	nos/kg	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
82.02	8201.50.00	-Secateurs and similar one handed pruners and shears (Including poultry shears)	nos/kg	5	5
	8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	nos/kg	10	10
	8201.90.10	-Other hand tools of a kind used in agriculture, horticulture or forestry:			
		---Other hand tools of a kind used in agriculture or horticulture	nos/kg	1	1
	8201.90.90	---Other	nos/kg	5	5
		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
	8202.10.00	-Hand saws	nos/kg	5	5
	8202.20.00	-Band saw blades	nos/kg	5	5
		-Circular saw blades (including slitting or slotting saw blades):			
	8202.31.00	--With working part of steel	nos/kg	5	5
	8202.39.00	--Other, including parts	nos/kg	5	5
	8202.40.00	-Chain saw blades	nos/kg	5	5
		-Other saw blades:			
	8202.91.00	--Straight saw blades, for working metal	nos/kg	5	5
82.03	8202.99.00	--Other	nos/kg	5	5
		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
	8203.10.00	-Files, rasps and similar tools	nos/kg	5	5
	8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	nos/kg	5	5
82.04	8203.30.00	-Metal cutting shears and similar tools	nos/kg	5	5
	8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	nos/kg	5	5
		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		-Hand-operated spanners and wrenches:			
	8204.11.00	--Non-adjustable	nos/kg	5	5
	8204.12.00	--Adjustable	nos/kg	5	5
	8204.20.00	-Interchangeable spanner sockets, with or without handles	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvills; portable forges; hand or pedal-operated grinding wheels with frameworks.			
	8205.10.00	-Drilling, threading or tapping tools	nos/kg	5	5
	8205.20.00	-Hammers and sledge hammers	nos/kg	5	5
	8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	nos/kg	5	5
	8205.40.00	-Screwdrivers	nos/kg	5	5
		<i>-Other hand tools (including glaziers' diamonds):</i>			
	8205.51.00	--Household tools	nos/kg	5	5
	8205.59.00	--Other	nos/kg	5	5
	8205.60.00	-Blow lamps	nos/kg	5	5
	8205.70.00	-Vices, clamps and the like	nos/kg	5	5
	8205.90.00	-Other, including sets of articles of two or more subheadings of this heading	nos/kg	5	5
82.06	8206.00.00	Tools of two or more of the Heading 82.02 to 82.05, put up in sets for retail sale.	nos	5	5
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
		<i>-Rock drilling or earth boring tools:</i>			
	8207.13.00	--With working part of cermets	nos	5	5
	8207.19.00	--Other, including parts	nos	5	5
	8207.20.00	-Dies for drawing or extruding metal	nos/kg	5	5
	8207.30.00	-Tools for pressing, stamping or punching	nos/kg	5	5
	8207.40.00	-Tools for tapping or threading	nos/kg	5	5
	8207.50.00	-Tools for drilling, other than for rock drilling	nos/kg	5	5
	8207.60.00	-Tools for boring or broaching	nos/kg	5	5
	8207.70.00	-Tools for milling	nos/kg	5	5
	8207.80.00	-Tools for turning	nos/kg	5	5
	8207.90.00	-Other interchangeable tools	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
	8208.10.00	-For metal working	nos/kg	5	5
	8208.20.00	-For wood working	nos/kg	5	5
	8208.30.00	-For kitchen appliances or for machines used by the food industry	nos/kg	6	10
	8208.40.00	-For agricultural, horticultural or forestry machines	nos/kg	5	5
	8208.90.00	-Other	nos/kg	6	10
82.09	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	5	5
82.10	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.	nos/kg	5	5
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of Heading 82.08, and blades therefor.			
	8211.10.00	-Sets of assorted articles -Other:	nos	7.25	10
	8211.91.00	--Table knives having fixed blades	nos	7.25	10
	8211.92.00	--Other knives having fixed blades	nos	7.25	10
	8211.93.00	--Knives having other than fixed blades	nos	7.25	10
	8211.94.00	--Blades	kg	6	10
	8211.95.00	--Handles of base metal	kg	6	10
82.12		Razors and razor blades (including razor blade blanks in strips).			
	8212.10.00	-Razors	nos	7.25	10
	8212.20.00	-Safety razor blades, including razor blade blanks in strips	nos	7.25	10
	8212.90.00	-Other parts	kg	7.25	10
82.13	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	nos/kg	7.25	10
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
		-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor			
	8214.10.10	---Paper knives, letter openers, erasing knives and blades therefor	nos/kg	6	10
	8214.10.90	---Pencil sharpeners	nos/kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
82.15	8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	nos/kg	7.25	10
	8214.90.00	-Other Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	nos/kg	7.25	10
	8215.10.00	-Sets of assorted articles containing at least one article plated with precious metal	kg	7.25	10
	8215.20.00	-Other sets of assorted articles <i>-Other:</i>	kg	7.25	10
	8215.91.00	--Plated with precious metal	kg	7.25	10
	8215.99.00	--Other	kg	7.25	10

Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.10.00	-Padlocks	nos	7.25	10
	8301.20.00	-Locks of a kind used for motor vehicles	nos	7.25	10
	8301.30.00	-Locks of a kind used for furniture	nos	7.25	10
	8301.40.00	-Other locks	nos	7.25	10
	8301.50.00	-Clasps and frames with clasps, incorporating locks	nos	7.25	10
	8301.60.00	-Parts	nos/kg	7.25	10
	8301.70.00	-Keys presented separately	nos/kg	7.25	10
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10.00	-Hinges		10, For Least Developed Countries 7.25	10
	8302.20.00	-Castors	kg	10, For Least Developed Countries 7.25	10
	8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	kg	10, For Least Developed Countries 7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8302.41.00	<i>-Other mountings, fittings and similar articles:</i> --Suitable for buildings	nos/kg	10, For Least Developed Countries 7	10
	8302.42.00	--Other, suitable for furniture	nos/kg	10, For Least Developed Countries 7.25	10
	8302.49.00	--Other	nos/kg	10, For Least Developed Countries 7.25	10
	8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	nos/kg	10, For Least Developed Countries 7.25	10
	8302.60.00	-Automatic door closers	nos/kg	10, For Least Developed Countries 7.25	10
83.03	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	7.25	15
83.04	8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of Heading 94.03.	kg	11.25	30
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
	8305.10.00	-Fittings for loose-leaf binders or files	kg	5	5
	8305.20.00	-Staples in strips	kg	5	5
	8305.90.00	-Other, including parts	kg	5	5
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. <i>-Bells, gongs and the like:</i>			
	8306.10.10	---Bicycle bells	nos/kg	5	5
	8306.10.90	---Other	nos/kg	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Statuettes and other ornaments:</i>			
		--Plated with precious metal:			
	8306.21.10	---Statuettes	nos/kg	9.5	15
	8306.21.20	---Medals and Trophy	nos/kg	9.5	15
	8306.21.90	---Other	nos/kg	9.5	15
		--Other:			
	8306.29.10	---Statuettes	nos/kg	9.5	15
	8306.29.20	---Medals and Trophy	nos/kg	9.5	15
	8306.29.90	---Other	nos/kg	9.5	15
	8306.30.00	-Photograph, picture or similar frames; mirrors	kg	20	20
83.07		Flexible tubing of base metal, with or without fittings.			
	8307.10.00	-Of iron or steel	kg	7.25	15
83.08	8307.90.00	-Of other base metal	kg	7.25	15
		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
	8308.10.00	-Hooks, eyes and eyelets	kg	5	5
	8308.20.00	-Tubular or bifurcated rivets	kg	5	5
83.09	8308.90.00	-Other, including parts	kg	5	5
		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
	8309.10.00	-Crown corks	kg	20	20
	8309.90.00	-Other	kg	9.5	20
83.10	8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of Heading 94.05.	kg	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
83.11		Wire rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
	8311.10.00	-Coated electrodes of base metal, for electric-arc-welding	kg	6	10
	8311.20.00	-Cored wire of base metal, for electric-arc-welding	kg	5	5
	8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	5	5
	8311.90.00	-Other	kg	5	5

Section XVI
MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF
SUCH ARTICLES

Notes.

1. This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or

- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
- 6.- (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII; or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover :

- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover :

- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover :

- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).

- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.
- 6.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.
(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :
 - (i) Printers, copying machines, facsimile machines, whether or not combined;

- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

8.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

10.- For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11.- (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

- (i) the manufacture or repair of masks and reticles;

- (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
- 2.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10.00	-Nuclear reactors	nos/kg	5	5
	8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	nos/kg	5	5
	8401.30.00	-Fuel elements (cartridges), non-irradiated	nos/kg	5	5
	8401.40.00	-Parts of nuclear reactors	nos/kg	5	5
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
	8402.11.00	-Steam or other vapour generating boilers: --Watertube boilers with a steam production exceeding 45 t per hour	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.03	8402.12.00	--Watertube boilers with a steam production not exceeding 45 t per hour	nos/kg	5	5
	8402.19.00	--Other vapour generating boilers, including hybrid boilers	nos/kg	5	5
	8402.20.00	-Super-heated water boilers	nos/kg	5	5
	8402.90.00	-Parts	nos/kg	5	5
		Central Heading boilers other than those of heading 84.02.			
84.04	8403.10.00	-Boilers	nos/kg	5	5
	8403.90.00	-Parts	nos/kg	5	5
		Auxiliary plant for use with boilers of Heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
84.05	8404.10.00	-Auxiliary plant for use with boilers of Heading 84.02 or 84.03	nos/kg	5	5
	8404.20.00	-Condensers for steam or other vapour power units	nos/kg	5	5
	8404.90.00	-Parts	nos/kg	5	5
		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
84.06	8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	nos/kg	5	5
	8405.90.00	-Parts	nos/kg	5	5
		Steam turbines and other vapour turbines.			
	8406.10.00	-Turbines for marine propulsion	nos/kg	5	5
84.07		-Other turbines:			
	8406.81.00	--Of an output exceeding 40 MW	nos/kg	5	5
	8406.82.00	--Of an output not exceeding 40 MW	nos/kg	5	5
	8406.90.00	-Parts	nos/kg	5	5
		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.10.00	-Aircraft engines	nos/kg	6	10
		<i>-Marine propulsion engines:</i>			
	8407.21.00	--Outboard motors	nos/kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.08	8407.29.00	--Other <i>-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</i>	nos/kg	7.25	15
	8407.31.00	--Of a cylinder capacity not exceeding 50 cc	nos/kg	9.5	20
	8407.32.00	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	nos/kg	9.5	20
	8407.33.00	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	nos/kg	9.5	20
	8407.34.00	--Of a cylinder capacity exceeding 1,000 cc	nos/kg	9.5	20
	8407.90.00	-Other engines	nos/kg	9.5	20
		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.10.00	-Marine propulsion engines	nos/kg	7.25	15
	8408.20.00	-Engines of a kind used for the propulsion of vehicles of Chapter 87	nos/kg	9.5	20
	8408.90.00	-Other engines	nos/kg	7.25	15
84.09		Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.			
	8409.10.00	-For aircraft engines	nos/kg	6	10
		<i>-Other:</i>			
		--Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
	8409.91.10	--- Of motor vehicle	nos/kg	7.25	15
	8409.91.90	---Other	nos/kg	7.25	15
		<i>-Other:</i>			
	8409.99.10	--- Of motor vehicle	nos/kg	7.25	15
	8409.99.90	---Other	nos/kg	7.25	15
		Hydraulic turbines, water wheels, and regulators therefor.			
84.10		<i>-Hydraulic turbines and water wheels:</i>			
	8410.11.00	--Of a power not exceeding 1,000 kW	nos	5	5
	8410.12.00	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	nos	5	5
	8410.13.00	--Of a power exceeding 10,000 kW	nos	5	5
	8410.90.00	-Parts, including regulators	nos/kg	5	5
		Turbo-jets, turbo-propellers and other gas turbines.			
		<i>-Turbo-jets:</i>			
	8411.11.00	--Of a thrust not exceeding 25 kN	nos	6	10
	8411.12.00	--Of a thrust exceeding 25 kN	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.12		<i>-Turbo-propellers:</i>			
	8411.21.00	--Of a power not exceeding 1,100 kW	nos	6	10
	8411.22.00	--Of a power exceeding 1,100 kW	nos	6	10
		<i>-Other gas turbines:</i>			
	8411.81.00	--Of a power not exceeding 5,000 kW	nos	6	10
	8411.82.00	--Of a power exceeding 5,000 kW	nos	6	10
		<i>-Parts:</i>			
	8411.91.00	--Of turbo-jets or turbo-propellers	nos/kg	6	10
	8411.99.00	--Other	nos/kg	6	10
		Other engines and motors.			
	8412.10.00	-Reaction engines other than turbo-jets	nos	7.25	15
		<i>-Hydraulic power engines and motors:</i>			
	8412.21.00	--Linear acting (cylinders)	nos	7.25	15
	8412.29.00	--Other	nos	7.25	15
		<i>-Pneumatic power engines and motors:</i>			
84.13	8412.31.00	--Linear acting (cylinders)	nos	7.25	15
	8412.39.00	--Other	nos	7.25	15
	8412.80.00	-Other	nos	7.25	15
	8412.90.00	-Parts	nos/kg	7.25	15
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		<i>-Pumps fitted or designed to be fitted with a measuring device:</i>			
	8413.11.00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	nos	6	15
	8413.19.00	--Other	nos	6	15
	8413.20.00	-Hand pumps, other than those of Sub-heading 8413.11 or 8413.19	nos	6	10
	8413.30.00	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	nos	7.25	15
	8413.40.00	-Concrete pumps	nos	6	10
	8413.50.00	-Other reciprocating positive displacement pumps	nos	6	15
	8413.60.00	-Other rotary positive displacement pumps	nos	6	15
		<i>-Other centrifugal pumps:</i>			
		--To be run on gasoline			
	8413.70.11	----of a capacity of 2 to 8 Horse Power	nos	1	1
	8413.70.19	----Other	nos	6	15
		--Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.14	8413.70.91	----Monoblock Pump	nos	6	15
	8413.70.92	----Submersible Pump	nos	6	15
	8413.70.99	----Other	nos	6	15
		<i>-Other pumps; liquid elevators:</i>			
	8413.81.00	--Pumps	nos	6	15
	8413.82.00	--Liquid elevators	nos	6	15
		<i>-Parts:</i>			
	8413.91.00	--Of pumps	nos/kg	6	10
	8413.92.00	--Of liquid elevators	nos/kg	6	10
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.			
	8414.10.00	-Vacuum pumps	nos	7.25	15
	8414.20.00	-Hand- or foot-operated air pumps	nos	7.25	15
	8414.30.00	-Compressors of a kind used in refrigerating equipment	nos	6	10
	8414.40.00	-Air compressors mounted on a wheeled chassis for towing	nos	6	10
		<i>-Fans:</i>			
	8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125 W	nos	7.25	10
	8414.59.00	--Other	nos	7.25	10
	8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	nos	7.25	15
	8414.70.00	-Gas-tight biological safety cabinets	nos	7.25	15
	8414.80.00	-Other	nos	6	10
	8414.90.00	-Parts	nos/kg	7.25	10
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
	8415.10.00	-Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	nos	30	30
	8415.20.00	-Of a kind used for persons, in motor vehicles	nos	30	30
		<i>-Other:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.16	8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	nos	30	30
	8415.82.00	--Other, incorporating a refrigerating unit --Not incorporating a refrigerating unit:	nos	30	30
	8415.83.10	---Air handling unit	nos	30	30
	8415.83.90	---Other	nos	30	30
	8415.90.00	-Parts	nos/kg	30	30
		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
	8416.10.00	-Furnace burners for liquid fuel	nos/kg	5	5
	8416.20.00	-Other furnace burners, including combination burners	nos/kg	5	5
	8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	nos/kg	5	5
	8416.90.00	-Parts	nos/kg	5	5
84.17		Industrial or laboratory furnaces and ovens, including incinerators non-electric.			
	8417.10.00	-Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	nos	5	5
	8417.20.00	-Bakery ovens, including biscuit ovens	nos	5	5
	8417.80.00	-Other	nos	5	5
	8417.90.00	-Parts	nos/kg	5	5
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of Heading 84.15.			
	8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof <i>-Refrigerators, household type:</i>	nos	15	15
	8418.21.00	--Compression-type	nos	15	15
	8418.29.00	--Other	nos	15	15
	8418.30.00	-Freezers of the chest type, not exceeding 800 l capacity	nos	15	15
	8418.40.00	-Freezers of the upright type, not exceeding 900 l capacity	nos	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.19	8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment. <i>-Other refrigerating or freezing equipment; heat pumps:</i>	nos	15	15
	8418.61.00	--Heat pumps other than air conditioning machines of heading 84.15 <i>--Other:</i>	nos	15	15
	8418.69.10	---Chiller	nos	15	15
	8418.69.90	---Other <i>-Parts:</i>	nos	15	15
	8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	nos/kg	7.25	15
	8418.99.00	--Other Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. <i>-Instantaneous or storage water heaters, non-electric:</i>	nos/kg	7.25	15
	8419.11.00	--Instantaneous gas water heaters	nos	6	10
	8419.12.00	--Solar water heaters	nos	6	10
	8419.19.00	--Other <i>-Medical, surgical or laboratory sterilisers:</i>	nos	6	10
	8419.20.10	---Autoclaves	nos	5	5
	8419.20.90	---Other <i>-Dryers:</i>	nos	5	5
	8419.33.00	--Lyophilisation apparatus, freeze drying units and spray dryers	nos	5	5
	8419.34.00	--Other, for agricultural products	nos	5	5
	8419.35.00	--Other, for wood, paper pulp, paper or paperboard	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.20	8419.39.00	--Other	nos	5	5
	8419.40.00	-Distilling or rectifying plant	nos	5	5
	8419.50.00	-Heat exchange units	nos	5	5
	8419.60.00	-Machinery for liquefying air or gas	nos	5	5
		<i>-Other machinery, plant and equipment:</i>			
	8419.81.00	--For making hot drinks or for cooking or heating food	nos	5	5
		--Other:			
	8419.89.10	---Cooling Tower	nos	Free	Free
	8419.89.90	---Other	nos	Free	Free
	8419.90.00	-Parts	nos/kg	Free	Free
84.21		Calendering or other rolling machines other than for metals or glass, and cylinders therefor.			
	8420.10.00	-Calendering or other rolling machines	nos	5	5
		<i>-Parts:</i>			
	8420.91.00	--Cylinders	nos/kg	5	5
	8420.99.00	--Other	nos/kg	5	5
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		<i>-Centrifuges, including centrifugal dryers:</i>			
	8421.11.00	--Cream separators	nos	5	5
	8421.12.00	--Clothes-dryers	nos	5	5
	8421.19.00	--Other	nos	5	5
		<i>-Filtering or purifying machinery and apparatus for liquids:</i>			
	8421.21.00	--For filtering or purifying water	nos	5	5
	8421.22.00	--For filtering or purifying beverages other than water	nos	5	5
	8421.23.00	--Oil or petrol-filters for internal combustion engines	nos	7.25	15
	8421.29.00	--Other	nos	6	10
		<i>-Filtering or purifying machinery and apparatus for gases:</i>			
	8421.31.00	--Intake air filters for internal combustion engines	nos	7.25	15
	8421.32.00	--Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	nos	7.25	15
		--Other:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.22	8421.39.10	---Pressure swing adsorption plant and crogenic oxygen air separation plant for medical grade oxygen	nos	5	5
	8421.39.90	---Other -Parts:	nos	5	5
	8421.91.00	--Of centrifuges, including centrifugal dryers	nos/kg	Free	Free
	8421.99.00	--Other Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. -Dish washing machines:	nos/kg	5	5
	8422.11.00	--Of the household type	nos	9.5	20
	8422.19.00	--Other	nos	5	5
	8422.20.00	-Machinery for cleaning or drying bottles or other containers	nos	5	5
	8422.30.00	-Machinery for filling, closing, sealing, or labelling bottles, can, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	nos	5	5
	8422.40.00	-Other packing or wrapping machinery (including heat-shrink wrapping machinery) -Parts:	nos	5	5
	8422.90.10	---Of dish washing machine of a kind for household use	nos/kg	5	10
	8422.90.90	---Other Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	nos/kg	5	5
	8423.10.00	-Personal weighing machines, including baby scales; household scales	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.24	8423.20.00	-Scales for continuous weighing of goods on conveyors	nos	5	5
	8423.30.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales <i>-Other weighing machinery:</i>	nos	5	5
	8423.81.00	--Having a maximum weighing capacity not exceeding 30 kg	nos	5	5
	8423.82.00	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	nos	5	5
	8423.89.00	--Other	nos	5	5
	8423.90.00	-Weighing machine weights of all kinds; parts of weighing machinery Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	nos/kg	5	5
	8424.10.00	-Fire extinguishers, whether or not charged	nos	5	5
	8424.20.00	-Spray guns and similar appliances	nos	5	5
	8424.30.00	-Steam or sand blasting machines and similar jet projecting machines <i>-Agricultural or horticultural sprayers :</i>	nos	5	5
	8424.41.00	--Portable sprayers	nos	1	1
	8424.49.00	--Other <i>-Other appliances:</i>	nos	1	1
	8424.82.00	--Agricultural or horticultural	nos	1	1
	8424.89.00	--Other	nos	Free	Free
	8424.90.00	-Parts Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. <i>-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:</i>	nos/kg	Free	Free
	8425.11.00	--Powered by electric motor	nos	5	5
	8425.19.00	--Other <i>- Winches; capstans:</i>	nos	5	5
	8425.31.00	--Powered by electric motor	nos	5	5
	8425.39.00	-- Other	nos	5	5
84.25					

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.26		<i>-Jacks; hoists of a kind used for raising vehicles:</i>			
	8425.41.00	--Built-in jacking systems of a type used in garages	nos	6	10
	8425.42.00	--Other jacks and hoists, hydraulic	nos	6	10
	8425.49.00	--Other	nos	6	10
		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
		<i>-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</i>			
	8426.11.00	--Overhead travelling cranes on fixed support	nos	5	5
	8426.12.00	--Mobile lifting frames on tyres and straddle carriers	nos	5	5
	8426.19.00	--Other	nos	5	5
	8426.20.00	-Tower cranes	nos	5	5
84.27	8426.30.00	-Portal or pedestal jib cranes <i>-Other machinery, self-propelled:</i>	nos	5	5
	8426.41.00	--On tyres	nos	5	5
	8426.49.00	--Other <i>-Other machinery:</i>	nos	5	5
	8426.91.00	--Designed for mounting on road vehicles	nos	5	5
	8426.99.00	--Other	nos	5	5
		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
	8427.10.00	-Self-propelled trucks powered by an electric motor	nos	6	10
	8427.20.00	-Other self-propelled trucks	nos	6	10
	8427.90.00	-Other trucks	nos	6	10
		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
84.28	8428.10.00	-Lifts and skip hoists	nos	5	5
	8428.20.00	-Pneumatic elevators and conveyors <i>-Other continuous-action elevators and conveyors, for goods or materials:</i>	nos	5	5
	8428.31.00	--Specially designed for underground use	nos	5	5
	8428.32.00	--Other, bucket type	nos	5	5
	8428.33.00	--Other, belt type	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.29	8428.39.00	--Other	nos	5	5
	8428.40.00	-Escalators and moving walkways	nos	5	5
	8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	nos	5	5
	8428.70.00	- Industrial robots	nos	5	5
	8428.90.00	-Other machinery	nos	5	5
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		<i>-Bulldozers and angledozers:</i>			
	8429.11.00	--Track laying	nos	5	5
	8429.19.00	--Other	nos	5	5
	8429.20.00	-Graders and levellers	nos	5	5
84.30	8429.30.00	-Scrapers	nos	5	5
	8429.40.00	-Tamping machines and road rollers	nos	5	5
		<i>-Mechanical shovels, excavators and shovel loaders:</i>			
	8429.51.00	--Front-end shovel loaders	nos	5	5
	8429.52.00	--Machinery with a 360° revolving superstructure	nos	5	5
	8429.59.00	--Other	nos	5	5
		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
	8430.10.00	-Pile-drivers and pile-extractors	nos	5	5
	8430.20.00	-Snow- ploughs and snow- blowers	nos	5	5
		<i>-Coal or rock cutters and tunnelling machinery:</i>			
	8430.31.00	--Self-propelled	nos	5	5
	8430.39.00	--Other	nos	5	5
		<i>-Other boring or sinking machinery:</i>			
	8430.41.00	--Self-propelled	nos	5	5
	8430.49.00	--Other	nos	5	5
	8430.50.00	-Other machinery, self-propelled	nos	5	5
		<i>-Other machinery, not self-propelled:</i>			
	8430.61.00	--Tamping or compacting machinery	nos	5	5
	8430.69.00	--Other	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.31		Parts suitable for use solely or principally with the machinery of Headings 84.25 to 84.30.			
	8431.10.00	-Of machinery of Heading 84.25	nos/kg	5	5
	8431.20.00	-Of machinery of Heading 84.27 -Of machinery of Heading 84.28:	nos/kg	5	5
	8431.31.00	--Of lifts, skip hoists or escalators	nos/kg	5	5
	8431.39.00	--Other -Of machinery of Heading 84.26, 84.29 or 84.30:	nos/kg	5	5
	8431.41.00	--Buckets, shovels, grabs and grips	nos/kg	5	5
	8431.42.00	--Bulldozer or angledozer blades	nos/kg	5	5
	8431.43.00	--Parts for boring or sinking machinery of Sub-heading 8430.41 or 8430.49	nos/kg	5	5
	8431.49.00	--Other	nos/kg	5	5
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
	8432.10.00	-Ploughs -Harrows, scarifiers, cultivators, weeders and hoes:	nos	1	1
	8432.21.00	--Disc harrows	nos	1	1
	8432.29.00	--Other -Seeders, planters and transplanters :	nos	1	1
	8432.31.00	--No-till direct seeders, planters and transplanters	nos	1	1
	8432.39.00	--Other -Manure spreaders and fertiliser distributors:	nos	1	1
	8432.41.00	--Manure spreaders	nos	1	1
	8432.42.00	--Fertiliser distributors	nos	1	1
	8432.80.00	-Other machinery	nos	1	1
	8432.90.00	-Parts	nos/kg	1	1
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of Heading 84.37. -Mowers for lawns, parks or sports-grounds:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.34	8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	nos	1	1
	8433.19.00	--Other	nos	1	1
	8433.20.00	-Other mowers, including cutter bars for tractor mounting	nos	1	1
	8433.30.00	-Other haymaking machinery	nos	1	1
	8433.40.00	-Straw or fodder balers, including pick-up balers	nos	1	1
		<i>-Other harvesting machinery; threshing machinery:</i>			
	8433.51.00	--Combine harvester-threshers	nos	1	1
	8433.52.00	--Other threshing machinery	nos	1	1
	8433.53.00	--Root or tuber harvesting machines	nos	1	1
	8433.59.00	--Other	nos	1	1
	8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	nos	1	1
	8433.90.00	-Parts	nos/kg	1	1
		Milking machines and dairy machinery.			
	8434.10.00	-Milking machines	nos	1	1
84.35	8434.20.00	-Dairy machinery	nos	1	1
	8434.90.00	-Parts	nos/kg	1	1
		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
84.36	8435.10.00	-Machinery	nos	1	1
	8435.90.00	-Parts	nos/kg	1	1
		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
	8436.10.00	-Machinery for preparing animal feeding stuffs	nos	1	1
		<i>-Poultry-keeping machinery; poultry incubators and brooders:</i>			
	8436.21.00	--Poultry incubators and brooders	nos	1	1
	8436.29.00	--Other	nos	1	1
	8436.80.00	-Other machinery	nos	1	1
		<i>-Parts :</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.37	8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	nos/kg	1	1
	8436.99.00	--Other	nos/kg	1	1
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.			
	8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	nos	1	1
	8437.80.00	-Other machinery	nos	1	1
84.38	8437.90.00	-Parts	nos/kg	1	1
		Machinery, not specified or included elsewhere in this Chapter for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.			
	8438.10.00	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	nos	5	5
	8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	nos	5	5
	8438.30.00	-Machinery for sugar manufacture	nos	5	5
	8438.40.00	-Brewery machinery	nos	5	5
	8438.50.00	-Machinery for the preparation of meat or poultry	nos	1	1
	8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	nos	1	1
		<i>-Other machinery:</i>			
	8438.80.10	---Tea shorting Machine, C.T.C.Machine, Tea fermenting Machine, Tea Drier Machine, L.T.P. Machine	nos	1	1
	8438.80.90	---Other Machinery	nos	5	5
	8438.90.00	-Parts	nos/kg	5	5
		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.40	8439.10.00	-Machinery for making pulp of fibrous cellulosic material	nos	5	5
	8439.20.00	-Machinery for making paper or paperboard	nos	5	5
	8439.30.00	-Machinery for finishing paper or paperboard	nos	5	5
		-Parts:			
	8439.91.00	--Of machinery for making pulp of fibrous cellulosic material	nos/kg	5	5
	8439.99.00	--Other	nos/kg	5	5
		Book-binding machinery, including book-sewing machines.			
	8440.10.00	-Machinery	nos	5	5
	8440.90.00	-Parts	nos/kg	5	5
		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
84.41	8441.10.00	-Cutting machines	nos	5	5
	8441.20.00	-Machines for making bags, sacks or envelopes	nos	5	5
	8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	nos	5	5
	8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	nos	5	5
	8441.80.00	-Other machinery	nos	5	5
	8441.90.00	-Parts	nos/kg	5	5
		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
	8442.30.00	-Machinery, apparatus and equipment	nos	5	5
	8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	nos/kg	5	5
84.42					

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.43	8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) Printing machinery used for printing by means of plates, cylinders and other printing components of Heading 84.42; other printers, copying machines, and facsimile machines, whether or not combined; parts and accessories thereof. <i>-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:</i>	nos/kg	5	5
	8443.11.00	--Offset printing machinery, reel-fed	nos	5	5
	8443.12.00	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	nos	5	5
	8443.13.00	--Other offset printing machinery	nos	5	5
	8443.14.00	--Letterpress printing machinery, reel fed, excluding flexographic printing	nos	5	5
	8443.15.00	--Letterpress printing machinery, other than reel fed, excluding flexographic printing	nos	5	5
	8443.16.00	--Flexographic printing machinery	nos	5	5
	8443.17.00	--Gravure printing machinery	nos	5	5
	8443.19.00	--Other <i>-Other printers, copying machines and facsimile machines, whether or not combined:</i>	nos	5	5
	8443.31.00	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	nos	5	10
	8443.32.00	--Other, capable or connecting to an automatic data processing machine or to a network	nos	5	10
	8443.39.00	--Other <i>-Parts and accessories:</i>	nos	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.44	8443.91.00	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 -- Other:	nos/kg	5	5
	8443.99.10	---Toner cartridge	nos/kg	5	5
	8443.99.90	---Other	nos/kg	Free	Free
	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	nos	5	5
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of Heading 84.46 or 84.47. <i>-Machines for preparing textile fibres:</i>			
84.46	8445.11.00	--Carding machines	nos	5	5
	8445.12.00	--Combing machines	nos	5	5
	8445.13.00	--Drawing or roving machines	nos	5	5
	8445.19.00	--Other	nos	5	5
	8445.20.00	-Textile spinning machines	nos	5	5
	8445.30.00	-Textile doubling or twisting machines	nos	5	5
	8445.40.00	-Textile winding (including weft-winding) or reeling machines	nos	5	5
	8445.90.00	-Other	nos	5	5
		Weaving machines (looms).			
	8446.10.00	-For weaving fabrics of a width not exceeding 30 cm <i>-For weaving fabrics of a width not exceeding 30 cm. , shuttle type:</i>	nos	5	5
84.47	8446.21.00	--Power looms	nos	5	5
	8446.29.00	--Other	nos	5	5
	8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	nos	5	5
		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.48		<i>-Circular knitting machines:</i>			
	8447.11.00	--With cylinder diameter not exceeding 165 mm	nos	5	5
	8447.12.00	--With cylinder diameter exceeding 165 mm	nos	5	5
	8447.20.00	-Flat knitting machines; stitch- bonding machines	nos	5	5
	8447.90.00	- Other	nos	5	5
		Auxiliary machinery for use with machines of Heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this Heading or of Heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and healdframes, hosiery needles).			
		<i>-Auxiliary machinery for machines of Heading 84.44, 84.45, 84.46 or 84.47:</i>			
	8448.11.00	--Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	nos/kg	5	5
	8448.19.00	--Other	nos/kg	5	5
	8448.20.00	-Parts and accessories of machines of Heading 84.44 or of their auxiliary machinery	nos/kg	5	5
		<i>-Parts and accessories of machines of Heading 84.45 or of their auxiliary machinery:</i>			
	8448.31.00	--Card clothing	nos/kg	5	5
	8448.32.00	--Of machines for preparing textile fibres, other than card clothing	nos/kg	5	5
	8448.33.00	--Spindles, spindle flyers, spinning rings and ring			
		travellers	nos/kg	5	5
	8448.39.00	--Other	nos/kg	5	5
		<i>-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.49	8448.42.00	--Reeds for looms, healds and heald-frames	nos/kg	5	5
	8448.49.00	--Other <i>-Parts and accessories of machines of Heading 84.47 or of their auxiliary machinery:</i>	nos/kg	5	5
	8448.51.00	--Sinkers, needles and other articles used in forming stitches	nos/kg	5	5
	8448.59.00	--Other Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	nos/kg	5	5
	8449.00.10	---Face mask manufacturing machine	nos	5	5
	8449.00.20	---Other machine	nos	5	5
	8449.00.90	---Parts	nos	5	5
	8450.11.00	--Fully-automatic machines	nos	20	20
	8450.12.00	--Other machines, with built-in centrifugal drier	nos	20	20
	8450.19.00	--Other	nos	20	20
84.51	8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg.	nos	20	20
	8450.90.00	-Parts Machinery (other than machines of Heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	nos/kg	15	15
	8451.10.00	-Dry-cleaning machines	nos	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.52		<i>-Drying machines:</i>			
	8451.21.00	--Each of a dry linen capacity not exceeding 10 kg.	nos	30	30
	8451.29.00	--Other	nos	5	5
	8451.30.00	-Ironing machines and presses (including fusing presses)	nos	5	5
	8451.40.00	-Washing, bleaching or dyeing machines	nos	5	5
	8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	nos	5	5
	8451.80.00	-Other machinery	nos	5	5
		-Parts:			
	8451.90.10	---Of subheading 8451.10.00 and 8451.21.00	nos/kg	5	10
	8451.90.90	---Other	nos/kg	5	5
		Sewing machines, other than book- se			
	8452.10.00	-Sewing machines of the household type	nos	1	1
		<i>-Other sewing machines:</i>			
	8452.21.00	--Automatic units	nos	1	1
84.53	8452.29.00	--Other	nos	1	1
	8452.30.00	-Sewing machine needles	nos/kg	1	1
	8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	nos/kg	5	5
		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
	8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	nos	5	5
84.54	8453.20.00	-Machinery for making or repairing footwear	nos	5	5
	8453.80.00	-Other machinery	nos	5	5
	8453.90.00	-Parts	nos/kg	5	5
		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
	8454.10.00	-Converters	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.55	8454.20.00	-Ingot moulds and ladles	nos	5	5
	8454.30.00	-Casting machines	nos	5	5
	8454.90.00	-Parts	nos/kg	5	5
		Metal-rolling mills and rolls therefor.			
	8455.10.00	-Tube mills -Other rolling mills:	nos	5	5
	8455.21.00	--Hot or combination hot and cold	nos	5	5
	8455.22.00	--Cold	nos	5	5
	8455.30.00	-Rolls for rolling mills	nos	5	5
84.56	8455.90.00	-Other parts	nos/kg	5	5
		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.			
		-Operated by laser or other light or photon beam processes :			
	8456.11.00	--Operated by laser	nos	Free	Free
	8456.12.00	--Operated by other light or photon beam processes	nos	Free	Free
	8456.20.00	-Operated by ultra-sonic processes	nos	5	5
	8456.30.00	-Operated by electro-discharge processes	nos	5	5
	8456.40.00	-Operated by plasma arc processes	nos	5	5
	8456.50.00	-Water-jet cutting machines	nos	5	5
	8456.90.00	-Other	nos	Free	Free
		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.10.00	-Machining centres	nos	5	5
	8457.20.00	-Unit construction machines (single station)	nos	5	5
	8457.30.00	-Mult-station transfer machines	nos	5	5
84.58		Lathes (including turning centres) for removing metal.			
		-Horizontal lathes:			
	8458.11.00	--Numerically controlled	nos	5	5
	8458.19.00	--Other	nos	5	5
		-Other lathes:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.59	8458.91.00	--Numerically controlled	nos	5	5
	8458.99.00	--Other	nos	5	5
		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of Heading 84.58.			
	8459.10.00	-Way-type unit head machines <i>-Other drilling machines:</i>	nos	5	5
	8459.21.00	--Numerically controlled	nos	5	5
	8459.29.00	--Other <i>-Other boring-milling machines:</i>	nos	5	5
	8459.31.00	--Numerically controlled	nos	5	5
	8459.39.00	--Other <i>-Other boring machines :</i>	nos	5	5
	8459.41.00	--Numerically controlled	nos	5	5
	8459.49.00	--Other <i>-Milling machines, knee-type:</i>	nos	5	5
	8459.51.00	--Numerically controlled	nos	5	5
	8459.59.00	--Other <i>-Other milling machines:</i>	nos	5	5
	8459.61.00	--Numerically controlled	nos	5	5
	8459.69.00	--Other	nos	5	5
	8459.70.00	-Other threading or tapping machines	nos	5	5
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of Heading 84.61.			
		<i>-Flat-surface grinding machines :</i>			
	8460.12.00	--Numerically controlled	nos	5	5
	8460.19.00	--Other <i>-Other grinding machines :</i>	nos	5	5
	8460.22.00	--Centreless grinding machines, numerically controlled	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.61	8460.23.00	--Other cylindrical grinding machines, numerically controlled	nos	5	5
	8460.24.00	--Other, numerically controlled	nos	5	5
	8460.29.00	--Other	nos	5	5
		<i>-Sharpening (tool or cutter grinding) machines:</i>			
	8460.31.00	--Numerically controlled	nos	5	5
	8460.39.00	--Other	nos	5	5
	8460.40.00	-Honing or lapping machines	nos	5	5
	8460.90.00	-Other	nos	5	5
		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.			
	8461.20.00	-Shaping or slotting machines	nos	5	5
	8461.30.00	-Broaching machines	nos	5	5
	8461.40.00	-Gear cutting, gear grinding or gear finishing machines	nos	5	5
	8461.50.00	-Sawing or cutting-off machines	nos	5	5
	8461.90.00	-Other	nos	5	5
		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.			
		- Hot forming machines for forging, die forging (including presses) and hot hammers:			
	8462.11.00	-- Closed die forging machines	nos	5	5
	8462.19 .00	-- Other	nos	5	5
		<i>-Bending, folding, straightening or flattening machines (including press brakes) for flat products :</i>			
84.62	8462.22.00	--Profile forming machines	nos	5	5
	8462.23.00	--Numerically controlled press brakes	nos	5	5
	8462.24.00	--Numerically controlled panel benders	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.63	8462.25.00	--Numerically controlled roll forming machines	nos	5	5
	8462.26.00	--Other numerically controlled bending, folding, straightening or flattening machines	nos	5	5
	8462.29.00	--Other <i>-Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:</i>	nos nos	5 5	5 5
	8462.32.00	--Slitting lines and cut-to-length lines	nos	5	5
	8462.33.00	--Numerically controlled shearing machines	nos	5	5
	8462.39.00	--Other <i>-Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :</i>	nos nos	5 5	5 5
	8462.42.00	-- Numerically controlled	nos	5	5
	8462.49.00	-- Other <i>-Machines for working tube, pipe, hollow section and bar (excluding presses) :</i>	nos	5	5
	8462.51.00	-- Numerically controlled	nos	5	5
	8462.59.00	-- Other <i>- Cold metal working presses :</i>	nos	5	5
	8462.61.00	-- Hydraulic presses	nos	5	5
	8462.62.00	-- Mechanical presses	nos	5	5
	8462.63.00	-- Servo-presses	nos	5	5
	8462.69.00	--Other	nos	5	5
	8462.90.00	-Other Other machine-tools for working metal, or cermets, without removing material.	nos	5	5
	8463.10.00	-Draw-benches for bars,tubes, profiles, wire or the like	nos	5	5
	8463.20.00	-Thread rolling machines	nos	5	5
	8463.30.00	-Machines for working wire	nos	5	5
	8463.90.00	-Other Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	nos	5	5
84.64	8464.10.00	-Sawing machines	nos	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.65	8464.20.00	-Grinding or polishing machines	nos	Free	Free
	8464.90.00	-Other	nos	Free	Free
		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
	8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	nos	5	5
	8465.20.00	-Machining centres	nos	5	5
		<i>-Other:</i>			
	8465.91.00	--Sawing machines	nos	5	5
	8465.92.00	--Planing, milling or moulding (by cutting) machines	nos	5	5
	8465.93.00	--Grinding, sanding or polishing machines	nos	5	5
	8465.94.00	--Bending or assembling machines	nos	5	5
	8465.95.00	--Drilling or morticing machine	nos	5	5
	8465.96.00	--Splitting, slicing or paring machines	nos	5	5
	8465.99.00	--Other	nos	5	5
84.66		Parts and accessories suitable for use solely or principally with the machines of Headings 84.56 to 85.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machine; tool holders for any type of tool for working in the hand.			
	8466.10.00	-Tool holders and self-opening dieheads	nos/kg	5	5
	8466.20.00	-Work holders	nos/kg	5	5
	8466.30.00	-Dividing heads and other special attachments for machines	nos/kg	5	5
		<i>-Other:</i>			
	8466.91.00	--For machines of Heading 84.64	nos/kg	Free	Free
	8466.92.00	--For machines of Heading 84.65	nos/kg	5	5
	8466.93.00	--For machines of Headings 84.56 to 84.61	nos/kg	Free	Free
	8466.94.00	--For machines of Heading 84.62 or 84.63	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. <i>-Pneumatic:</i>			
	8467.11.00	--Rotary type (including combined rotary-percussion)	nos	6	10
	8467.19.00	--Other <i>-With self-contained electric motor:</i>	nos	6	10
	8467.21.00	--Drills of all kinds	nos	6	10
	8467.22.00	--Saws	nos	6	10
	8467.29.00	--Other <i>-Other tools:</i>	nos	6	10
	8467.81.00	--Chain saws	nos	6	10
	8467.89.00	--Other <i>-Parts:</i>	nos	6	10
	8467.91.00	--Of chain saws	nos/kg	5	5
	8467.92.00	--Of pneumatic tools	nos/kg	5	5
	8467.99.00	--Other	nos/kg	5	5
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of Heading 85.15; gas-operated surface tempering machines and appliances.			
	8468.10.00	-Hand- held blow pipes	nos	5	5
	8468.20.00	-Other gas -operated machinery and apparatus	nos	5	5
	8468.80.00	-Other machinery and apparatus	nos	5	5
	8468.90.00	-Parts	nos/kg	5	5
[84.69]					
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.71	8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions <i>-Other electronic calculating machines:</i>	nos	Free	Free
	8470.21.00	--Incorporating a printing device	nos	Free	Free
	8470.29.00	--Other	nos	Free	Free
	8470.30.00	-Other calculating machines	nos	Free	Free
	8470.50.00	-Cash registers	nos	Free	Free
	8470.90.00	-Other	nos	Free	Free
		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.			
		-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:			
	8471.30.10	---Notebook and Laptop	nos	Free	Free
	8471.30.20	---Tablet	nos	Free	Free
	8471.30.90	---Other	nos	Free	Free
		<i>-Other automatic data processing machines:</i>			
		--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined			
	8471.41.10	---Interacting conference terminal	nos	Free	Free
	8471.41.90	---Other	nos	Free	Free
	8471.49.00	--Other, presented in the form of systems	nos	Free	Free
		-Processing units other than those of Sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.72	8471.50.10	---Computer Server and Network Server	nos	Free	Free
	8471.50.90	---Other -Input or output units, whether or not containing storage units in the same housing:	nos	Free	Free
	8471.60.10	---Keyboard	nos	Free	Free
	8471.60.20	---Scanner	nos	Free	Free
	8471.60.30	---Mouse	nos	Free	Free
	8471.60.90	---Other -Storage units:	nos	Free	Free
	8471.70.10	---Computer Hard Disk, Internal	nos	Free	Free
	8471.70.20	---Computer Hard Disk, Portable or External	nos	5	5
	8471.70.90	---Other	nos	5	5
	8471.80.00	-Other units of automatic data processing machines	nos	Free	Free
	8471.90.00	-Other Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	nos	Free	Free
	8472.10.00	-Duplicating machines	nos	7.25	15
	8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps -Other:	nos	7.25	15
	8472.90.10	---Automatic Tailer machine	nos	Free	Free
	8472.90.20	---Automatic Banknote Dispensers	nos	Free	Free
	8472.90.30	---Perforating machines	nos	Free	Free
	8472.90.40	---Stapling machines	nos	Free	Free
	8472.90.90	---Other	nos	Free	Free
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.74		<i>-Parts and accessories of the machines of Heading 84.70:</i>			
	8473.21.00	--Of the electronic calculating machines of Sub-heading 8470.10, 8470.21 or 8470.29	nos/kg	Free	Free
	8473.29.00	--Other	nos/kg	Free	Free
	8473.30.00	-Parts and accessories of the machines of Heading 84.71	nos/kg	Free	Free
	8473.40.00	-Parts and accessories of the machines of Heading 84.72	nos/kg	5	5
	8473.50.00	-Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	nos/kg	Free	Free
		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
	8474.10.00	-Sorting, screening, separating or washing machines	nos	5	5
	8474.20.00	-Crushing or grinding machines <i>-Mixing or kneading machines:</i>	nos	5	5
	8474.31.00	--Concrete or mortar mixers	nos	5	5
84.75	8474.32.00	--Machines for mixing mineral substances with bitumen	nos	5	5
	8474.39.00	--Other	nos	5	5
	8474.80.00	-Other machinery	nos	5	5
	8474.90.00	-Parts	nos/kg	5	5
		Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
	8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves of flash-bulbs, in glass envelopes	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.76		<i>-Machines for manufacturing or hot working glass or glassware :</i>			
	8475.21.00	--Machines for making optical fibres and preforms thereof	nos	5	5
	8475.29.00	--Other	nos	5	5
	8475.90.00	-Parts	nos/kg	5	5
		Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.			
		<i>-Automatic beverage-vending machines:</i>			
	8476.21.00	--Incorporating heating or refrigerating devices	nos	5	5
	8476.29.00	--Other	nos	5	5
		<i>-Other machines:</i>			
	8476.81.00	--Incorporating heating or refrigerating devices	nos	5	5
84.77	8476.89.00	--Other	nos	5	5
	8476.90.00	-Parts	nos/kg	5	5
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
	8477.10.00	-Injection-moulding machines	nos	Free	Free
	8477.20.00	-Extruders	nos	5	5
	8477.30.00	-Blow moulding machines	nos	5	5
	8477.40.00	-Vacuum moulding machines and other thermoforming machines	nos	5	5
		<i>-Other machinery for moulding or otherwise forming:</i>			
	8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	nos	5	5
	8477.59.00	--Other	nos	5	5
84.78	8477.80.00	-Other machinery	nos	5	5
	8477.90.00	-Parts	nos/kg	Free	Free
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
	8478.10.00	-Machinery	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.79	8478.90.00	-Parts Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	nos/kg	5	5
	8479.10.00	-Machinery for public works, building or the like	nos	5	5
	8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	nos	5	5
	8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	nos	5	5
	8479.40.00	-Rope or cable-making machines	nos	5	5
	8479.50.00	-Industrial robots, not elsewhere specified or included	nos	Free	Free
	8479.60.00	-Evaporative air coolers <i>-Passenger boarding bridges:</i>	nos	7.25	15
	8479.71.00	--Of a kind used in airports	nos	Free	Free
	8479.79.00	--Other <i>-Other machines and mechanical appliances:</i>	nos	Free	Free
	8479.81.00	--For treating metal, including electric wire coil-winders	nos	5	5
	8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	nos	5	5
	8479.83.00	--Cold isostatic presses <i>--Other:</i>	nos	5	5
	8479.89.10	---Machinery of shop Industry	nos	5	5
	8479.89.20	--- Machines for Semens Sealing Filling	nos	Free	Free
	8479.89.30	---Machines for processing of garbage and reproduction	nos	5	5
	8479.89.40	--- Garbage Compactor machine	nos	5	5
	8479.89.50	---Machines for Medicine production	nos	5	5
	8479.89.60	---Silos	nos	5	5
	8479.89.70	---Machinery for the production of bio-fuel	nos	5	5
	8479.89.80	---Machinery for the manufacture of bags from jute or cloth	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.80		---Other:			
	8479.89.91	----Air Humidifier and di-humidifiers	nos	Free	Free
	8479.89.99	----Other	nos	Free	Free
	8479.90.00	-Parts	nos/kg	5	5
		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
	8480.10.00	-Moulding boxes for metal foundry	nos/kg	5	5
	8480.20.00	-Mould bases	nos/kg	5	5
	8480.30.00	-Moulding patterns	nos/kg	5	5
		<i>-Moulds for metal or metal carbides:</i>			
	8480.41.00	--Injection or compression types	nos/kg	5	5
84.81	8480.49.00	--Other	nos/kg	5	5
	8480.50.00	-Moulds for glass	nos/kg	5	5
	8480.60.00	-Moulds for mineral materials	nos/kg	5	5
		<i>-Moulds for rubber or plastics:</i>			
	8480.71.00	--Injection or compression types	nos/kg	Free	Free
	8480.79.00	--Other	nos/kg	5	5
		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
	8481.10.00	-Pressure-reducing valves	nos/kg	7.25	10
	8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	nos/kg	7.25	10
	8481.30.00	-Check (nonreturn) valves	nos/kg	7.25	10
84.82	8481.40.00	-Safety or relief valves	nos/kg	7.25	10
		<i>-Other appliances:</i>			
	8481.80.10	---Gas Regulator's Valves	nos/kg	7.25	20
	8481.80.20	--Oxygen cylinder's valves	nos/kg	7.25	10
	8481.80.90	---Other	nos/kg	7.25	10
	8481.90.00	-Parts	nos/kg	7.25	10
		Ball or roller bearings.			
	8482.10.00	-Ball bearings	nos/kg	5	5
	8482.20.00	-Tapered roller bearings, including cone and tapered roller assemblies	nos/kg	5	5
	8482.30.00	-Spherical roller bearings	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.83	8482.40.00	-Needle roller bearings, including cage and needle roller assemblies	nos/kg	5	5
	8482.50.00	-Other cylindrical roller bearings, including cage and roller assemblies	nos/kg	5	5
	8482.80.00	-Other, including combined ball/roller bearings -Parts:	nos/kg	5	5
	8482.91.00	--Balls, needles and rollers	nos/kg	5	5
	8482.99.00	--Other	nos/kg	5	5
		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts bearings; gears and gearing; ba			
	8483.10.00	-Transmission shafts (including cam shafts and crank shafts) and cranks	nos	7.25	15
	8483.20.00	-Bearing housings, incorporating ball or roller bearings	nos	7.25	15
	8483.30.00	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	nos	7.25	15
	8483.40.00	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	nos	7.25	15
84.84	8483.50.00	-Flywheels and pulleys, including pulley blocks	nos	7.25	15
	8483.60.00	-Clutches and shaft couplings (including universal joints)	nos	7.25	15
	8483.90.00	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	nos/kg	7.25	15
		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.			
	8484.10.00	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
84.85	8484.20.00	-Mechanical seals	nos/kg	5	5
	8484.90.00	-Other	nos/kg	5	5
		Machines for additive manufacturing.			
	8485.10.00	-By metal deposit	nos/kg	5	5
	8485.20.00	-By plastics or rubber deposit	nos/kg	5	5
	8485.30.00	-By plaster, cement, ceramics or glass deposit	nos/kg	5	5
	8485.80.00	-Other	nos/kg	5	5
84.86	8485.90.00	-Parts	nos/kg	5	5
		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11(C) to this Chapter; parts and accessories.			
	8486.10.00	-Machines and apparatus for the manufacture of boules or wafers	nos	Free	Free
	8486.20.00	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	nos	Free	Free
	8486.30.00	-Machines and apparatus for the manufacture of flat panel displays	nos	Free	Free
	8486.40.00	-Machines and apparatus specified in Note 11(C) to this Chapter	nos	Free	Free
	8486.90.00	-Parts and accessories	nos/kg	Free	Free
		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8487.10.00	-Ships' propellers and blades therefor	nos/kg	5	5
	8487.90.00	-Others	nos/kg	5	5
84.87					

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electrothermic appliances (heading 85.16).

5.- For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including thirdparty applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of heading 85.23 :

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7.- For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11.- For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

- (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements

like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

- (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of headings 85.41 and 85.42 :

- (a)(i) "Electronic integrated circuits" are :
"Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

- (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
- (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) "Electronic integrated circuits" are :
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3.(a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes.

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- 4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.01		Electric motors and generators (excluding generating sets).			
	8501.10.00	-Motors of an output not exceeding 37.5 W	nos	7.25	15
	8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W -Other DC motors; DC generators, other than photovoltaic generators :	nos	7.25	15
	8501.31.00	--Of an output not exceeding 750 W	nos	7.25	15
	8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW	nos	7.25	15
	8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	nos	7.25	15
	8501.34.00	--Of an output exceeding 375 kW	nos	7.25	15
	8501.40.00	-Other AC motors, single-phase -Other AC motors, multi-phase:	nos	7.25	15
	8501.51.00	--Of an output not exceeding 750 W	nos	7.25	15
	8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	nos	7.25	15
	8501.53.00	--Of an output exceeding 75kW -AC generators (alternators), other than photovoltaic generators :	nos	7.25	15
	8501.61.00	--Of an output not exceeding 75 kVA	nos	7.25	15
	8501.62.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	nos	7.25	15
	8501.63.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA	nos	7.25	15
	8501.64.00	--Of an output exceeding 750 k VA -Photovoltaic DC generators:	nos	7.25	15
	8501.71.00	--Of an output not exceeding 50 W	nos	7.25	15
	8501.72.00	--Of an output exceeding 50w	nos	7.25	15
	8501.80.00	-Photovoltaic AC generators	nos	7.25	15
85.02		Electric generating sets and rotary converters.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</i> <i>--Of an output not exceeding 75 kVA:</i>			
	8502.11.10	---Of an output not exceeding 12.5 kVA	nos	7.25	15
	8502.11.90	---Other	nos	5	5
	8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	nos	5	5
	8502.13.00	--Of an output exceeding 375 kVA	nos	5	5
	8502.20.00	-Generating sets with spark-ignition internal combustion piston engines <i>-Other generating sets:</i>	nos	7.25	15
	8502.31.00	--Wind-powered	nos	7.25	15
	8502.39.00	--Other	nos	7.25	15
	8502.40.00	-Electric rotary converters	nos	7.25	15
85.03		Parts suitable for use solely or principally with the machines of Heading 85.01 or 85.02.			
	8503.00.10	---Of wind operated machines	nos/kg	5	5
	8503.00.90	---Other	nos/kg	5	5
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
	8504.10.00	-Ballasts for discharge lamps or tubes <i>-Liquid dielectric transformers:</i>	nos	15	15
	8504.21.00	--Having a power handling capacity not exceeding 650 kVA	nos	15	15
	8504.22.00	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	nos	15	15
	8504.23.00	--Having a power handling capacity exceeding 10,000 kVA <i>-Other transformers:</i>	nos	15	15
	8504.31.00	--Having a power handling capacity not exceeding 1 kVA	nos	15	15
	8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	nos	15	15
	8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	nos	15	15
	8504.34.00	--Having a power handling capacity exceeding 500 kVA <i>-Static converters:</i>	nos	15	15
	8504.40.10	---AC and DC Flat Charger for electric vehicles	nos	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.05	8504.40.20	---Mobile phone charger	nos	15	15
	8504.40.90	---Other	nos	15	15
	8504.50.00	-Other inductors	nos	15	15
	8504.90.00	-Parts	nos/kg	5	5
85.06		Electro-magnets; permanent magnets, and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro magnetic lifting heads.			
		<i>-Permanent magnets and articles intended to become permanent magnets after magnetisation:</i>			
	8505.11.00	--Of metal	nos/kg	6	10
	8505.19.00	--Other	nos/kg	6	10
85.07	8505.20.00	-Electro-magnetic couplings, clutches and brakes	nos/kg	6	10
	8505.90.00	-Other, including parts	nos/kg	6	10
		Primary cells and primary batteries.			
	8506.10.00	-Manganese dioxide	nos	30	30
85.08	8506.30.00	-Mercuric oxide	nos	30	30
	8506.40.00	-Silver oxide	nos	30	30
	8506.50.00	-Lithium	nos	30	30
	8506.60.00	-Air-zinc	nos	30	30
85.09	8506.80.00	-Other primary cells and primary batteries	nos	30	30
	8506.90.00	-Parts	nos/kg	15	15
		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.10.00	-Lead-acid, of a kind used for starting piston engines	nos	15	15
85.10	8507.20.00	-Other lead-acid accumulators	nos	15	15
	8507.30.00	-Nickel-cadmium	nos	20	20
	8507.50.00	-Mickel-metal hydride	nos	20	20
	8507.60.00	-Lithium-ion	nos	20	20
85.11		-Other accumulators:			
	8507.80.10	---Power Bank (battery pack)	nos	15	15
	8507.80.90	---Other	nos	15	15
	8507.90.00	-Parts	nos/kg	10	10
85.12		Vacuum cleaners.			
		<i>-With self-contained eclectic motor:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.09	8508.11.00	--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	nos	7.25	15
	8508.19.00	--Other	nos	7.25	15
	8508.60.00	-Other vacuum cleaners	nos	7.25	15
	8508.70.00	-Parts	nos/kg	7.25	15
		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
85.10	8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	nos	7.25	10
	8509.80.00	-Other appliances	nos	7.25	10
	8509.90.00	-Parts	nos/kg	7.25	10
		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
85.11	8510.10.00	-Shavers	nos	15	15
	8510.20.00	-Hair clippers	nos	15	15
	8510.30.00	- Hair-removing appliances	nos	15	15
	8510.90.00	-Parts	nos/kg	15	15
		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
85.12	8511.10.00	-Sparking plugs	nos	7.25	15
	8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	nos	7.25	15
	8511.30.00	-Distributors; ignition coils	nos	7.25	15
	8511.40.00	-Starter motors and dual purpose starter-generators	nos	7.25	15
	8511.50.00	-Other generators	nos	7.25	15
	8511.80.00	-Other equipment	nos	7.25	15
	8511.90.00	-Parts	nos/kg	7.25	15
		Electrical lighting or signalling equipment (excluding articles of Heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	nos	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.13	8512.20.00	-Other lighting or visual signalling equipment	nos	7.25	15
	8512.30.00	-Sound signalling equipment	nos	7.25	15
	8512.40.00	-Windscreen wipers, defrosters and demisters	nos	7.25	15
	8512.90.00	-Parts	nos/kg	7.25	15
85.14		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of Heading 85.12.			
	8513.10.00	-Lamps	nos	7.25	10
	8513.90.00	-Parts	nos/kg	6	10
		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
		-Resistance heated furnaces and ovens:			
	8514.11.00	--Hot isostatic presses	nos	Free	Free
	8514.19.00	--Other	nos	Free	Free
	8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	nos	Free	Free
		-Other furnaces and ovens:			
	8514.31.00	--Electron beam furnaces	nos	Free	Free
	8514.32.00	--Plasma and vacuum arc furnaces	nos	Free	Free
		--Other:			
	8514.39.10	---Cremation machine	nos	Free	Free
	8514.39.90	--- Other	nos	Free	Free
85.15	8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	nos	7.25	10
	8514.90.00	-Parts	nos/kg	Free	Free
		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		<i>-Brazing or soldering machines and apparatus:</i>			
	8515.11.00	--Soldering iron and guns	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.16	8515.19.00	--Other <i>-Machines and apparatus for resistance welding</i>	nos	5	5
	8515.21.00	--Fully or partly automatic	nos	5	5
	8515.29.00	--Other <i>-Machines and apparatus for arc (including plasma arc) welding of metals:</i>	nos	5	5
	8515.31.00	--Fully or partly automatic	nos	5	5
	8515.39.00	--Other	nos	5	5
	8515.80.00	-Other machines and apparatus	nos	5	5
	8515.90.00	-Parts	nos/kg	5	5
		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of Heading 85.45.			
	8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters <i>-Electric space heating apparatus and electric soil heating apparatus:</i>	nos	7.25	10
	8516.21.00	--Storage heating radiators	nos	7.25	10
	8516.29.00	--Other <i>-Electro-thermic hair-dressing or hand-drying apparatus:</i>	nos	7.25	10
	8516.31.00	--Hair dryers	nos	7.25	10
	8516.32.00	--Other hair-dressing apparatus	nos	7.25	10
	8516.33.00	--Hand-drying apparatus	nos	7.25	10
	8516.40.00	-Electric smoothing irons	nos	7.25	10
	8516.50.00	-Microwave oven	nos	7.25	10
		-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: --Electric stove:			
	8516.60.11	----Induction stove	nos	1	1
	8516.60.12	----Infrared stove	nos	1	1
	8516.60.19	----Other	nos	5	5
	8516.60.20	---Ricecooker	nos	7.25	10
	8516.60.30	---Water heating utensils such as kettle, jug	nos	7.25	10
	8516.60.90	---Other <i>-Other electro-thermic appliances:</i>	nos	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.17	8516.71.00	--Coffee or tea makers	nos	7.25	10
	8516.72.00	--Toasters	nos	7.25	10
		--Other:			
	8516.79.10	---Insect traps	nos	7.25	10
	8516.79.20	---Electric hot bag	nos	7.25	10
	8516.79.90	---Other	nos	7.25	10
	8516.80.00	-Electric heating resistors	nos	7.25	10
	8516.90.00	-Parts	nos/kg	5	5
		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		<i>-Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:</i>			
	8517.11.00	--Line telephone sets with cordless handsets	nos	Free	Free
	8517.13.00	--Smartphones	nos	Free	Free
	8517.14.00	--Other telephones for cellular networks or for other wireless networks	nos	Free	Free
	8517.18.00	--Other	nos	Free	Free
		<i>-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):</i>			
	8517.61.00	--Base stations	nos	Free	Free
		--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:			
	8517.62.10	---Smart watch	nos	Free	Free
	8517.62.20	---Networking switch	nos	Free	Free
	8517.62.30	---Router	nos	Free	Free
	8517.62.90	---Other	nos	Free	Free
	8517.69.00	--Other	nos	Free	Free
		-Parts:			
	8517.71.00	--Aerials and aerial reflectors of all kinds; parts suitable for use therewith	nos/kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.18	8517.79.00	--Other Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	nos/kg	Free	Free
	8518.10.00	-Microphones and stands therefor; <i>-Loudspeakers, whether or not mounted in their enclosures:</i>	nos	Free	Free
	8518.21.00	--Single loudspeakers, mounted in their enclosures	nos	5	5
	8518.22.00	--Multiple loudspeakers, mounted in the same enclosures	nos	5	5
	8518.29.00	--Other	nos	Free	Free
	8518.30.00	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	nos	5	5
	8518.40.00	-Audio-frequency electric amplifiers	nos	5	5
	8518.50.00	-Electric sound amplifier sets	nos	5	5
	8518.90.00	-Parts	nos/kg	5	5
85.19		Sound recording or reproducing apparatus.			
	8519.20.00	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	nos	7.25	10
	8519.30.00	-Turntables (record-decks) <i>-Other apparatus:</i>	nos	7.25	10
	8519.81.00	--Using magnetic, optical or semiconductor media	nos	7.25	10
	8519.89.00	--Other	nos	7.25	10
[85.20]					
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
	8521.10.00	-Magnetic tape-type	nos	10	10
85.22	8521.90.00	-Other	nos	10	10
		Parts and accessories suitable for use solely or principally with the apparatus of Headings 85.19 or 85.21.			
	8522.10.00	-Pick-up-cartridges	nos/kg	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.23		<i>-Other:</i>			
	8522.90.10	---Of sound recorders and reproducers	nos/kg	6	10
	8522.90.20	---Of video sets (deck)	nos/kg	10	10
	8522.90.90	---Of other apparatus	nos/kg	6	10
		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		<i>-Magnetic media:</i>			
	8523.21.00	--Cards incorporating a magnetic stripe	nos	5	5
	8523.29.00	--Other	nos	Free	Free
		<i>-Optical media:</i>			
	8523.41.00	--Unrecorded	nos	Free	Free
		--Other:			
	8523.49.10	---Containing software	nos	Free	Free
	8523.49.90	---Other	nos	Free	Free
		<i>-Semiconductor media:</i>			
	8523.51.00	--Solid-state non-volatile storage devices	nos	Free	Free
85.24		<i>-Smart cards:</i>			
	8523.52.10	---Sim Card	nos	Free	Free
	8523.52.20	---Memory card	nos	Free	Free
	8523.52.90	---Other	nos	Free	Free
	8523.59.00	--Other	nos	Free	Free
	8523.80.00	-Other	nos	Free	Free
		Flat panel display modules, whether or not incorporating touch-sensitive screens.			
		- Without drivers or control circuits :			
	8524.11.00	-- Of liquid crystals	nos	15	15
	8524.12.00	--Of organic light-emitting diodes (OLED)	nos	15	15
	8524.19.00	-- Other	nos	15	15
		- Other :			
	8524.91.00	-- Of liquid crystals	nos	15	15
	8524.92.00	--Of organic light-emitting diodes (OLED)	nos	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.25	8524.99.00	-- Other Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	nos	15	15
	8525.50.00	-Transmission apparatus	nos	5	5
	8525.60.00	-Transmission apparatus incorporating reception apparatus	nos	Free	Free
		-Television cameras, digital cameras and video camera recorders: --High-speed goods as specified in Subheading Note 1 to this Chapter:			
	8525.81.10	---Television Cameras	nos	Free	Free
	8525.81.20	---Digital Cameras	nos	Free	Free
	8525.81.30	---Video Camera recorders	nos	Free	Free
		--Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter:			
	8525.82.10	---Television Cameras	nos	Free	Free
	8525.82.20	---Digital Cameras	nos	Free	Free
	8525.82.30	---Video Camera recorders	nos	Free	Free
		--Other, night vision goods as specified in Subheading Note 3 to this Chapter:			
	8525.83.10	---Television Cameras	nos	Free	Free
	8525.83.20	---Digital Cameras	nos	Free	Free
	8525.83.30	---Video Camera recorders	nos	Free	Free
		--Other:			
	8525.89.10	---Television Cameras	nos	Free	Free
	8525.89.20	---Digital Cameras	nos	Free	Free
	8525.89.30	---Video Camera recorders	nos	Free	Free
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	8526.10.00	-Radar apparatus <i>-Other:</i>	nos	5	5
	8526.91.00	--Radio navigational aid apparatus	nos	7.25	15
	8526.92.00	--Radio remote control apparatus	nos	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. <i>-Radio-broadcast receivers capable of operating without an external source of power:</i>			
	8527.12.00	--Pocket-size radio cassette-players	nos	7.25	10
	8527.13.00	--Other apparatus combined with sound recording or reproducing apparatus	nos	7.25	10
	8527.19.00	--Other	nos	7.25	10
		<i>-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</i>			
	8527.21.00	--Combined with sound recording or reproducing apparatus	nos	7.25	10
	8527.29.00	--Other	nos	7.25	10
		<i>-Other:</i>			
	8527.91.00	--Combined with sound recording or reproducing apparatus	nos	7.25	10
	8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	nos	7.25	10
	8527.99.00	--Other	nos	7.25	10
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. <i>-Cathode-ray tube monitors :</i>			
	8528.42.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	nos	Free	Free
	8528.49.00	--Other	nos	30	30
		<i>-Other monitors :</i>			
	8528.52.10	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71: ---Diagonal length not exceeding 23 inches	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.29	8528.52.90	---Diagonal length exceeding 23 inches	nos	20	20
	8528.59.00	--Other -Projectors :	nos	30	30
	8528.62.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	nos	Free	Free
	8528.69.00	--Other <i>-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</i>	nos	10	10
	8528.71.00	--Not designed to incorporate a video display or screen --Other, colour: ---Unassembled:	nos	15	15
	8528.72.11	----Upto 48 Inch	nos	15	15
	8528.72.19	----Other ---Other:	nos	20	20
	8528.72.91	---- Upto 48 Inch	nos	20	20
	8528.72.99	----Other	nos	30	30
	8528.73.00	--Other, monochrome	nos	15	15
		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.			
	8529.10.00	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith <i>-Other:</i>	nos/kg	6	10
	8529.90.10	---Of television receiver	nos/kg	Free	Free
	8529.90.90	---Other (including the parts of radio-broadcast receivers)	nos/kg	5	5
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland water-ways, parking facilities, port installations or airfields (other than those of Heading 86.08).			
	8530.10.00	-Equipment for railways or tramways	nos	7.25	15
	8530.80.00	-Other equipment	nos	7.25	15
	8530.90.00	-Parts	nos/kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of Heading 85.12 or 85.30.			
	8531.10.00	-Burglar or fire alarms and similar apparatus	nos	7.25	10
	8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	nos	Free	Free
	8531.80.00	-Other apparatus	nos	7.25	10
	8531.90.00	-Parts	nos/kg	Free	Free
85.32		Electrical capacitors, fixed variable or adjustable (pre-set).			
	8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) <i>-Other fixed capacitors:</i>	nos/kg	Free	Free
	8532.21.00	--Tantalum	nos/kg	Free	Free
	8532.22.00	--Aluminium electrolytic	nos/kg	Free	Free
	8532.23.00	--Ceramic dielectric, single layer	nos/kg	Free	Free
	8532.24.00	--Ceramic dielectric, multilayer	nos/kg	Free	Free
	8532.25.00	--Dielectric of paper or plastics	nos/kg	Free	Free
	8532.29.00	--Other	nos/kg	Free	Free
	8532.30.00	-Variable or adjustable (pre-set) capacitors	nos/kg	Free	Free
	8532.90.00	-Parts	nos/kg	Free	Free
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
	8533.10.00	-Fixed carbon resistors, composition or film types <i>-Other fixed resistors:</i>	nos/kg	Free	Free
	8533.21.00	--For a power handling capacity not exceeding 20 W	nos/kg	Free	Free
	8533.29.00	--Other <i>-Wirewound variable resistors, including rheostats and potentiometers:</i>	nos/kg	Free	Free
	8533.31.00	--For a power handling capacity not exceeding 20 W	nos/kg	Free	Free
	8533.39.00	--Other	nos/kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.34 85.35	8533.40.00	-Other variable resistors, including rheostats and potentiometers	nos/kg	Free	Free
	8533.90.00	-Parts	nos/kg	Free	Free
	8534.00.00	Printed circuits.	nos/kg	Free	Free
		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10.00	-Fuses <i>-Automatic circuit breakers:</i>	nos/kg	7.25	15
	8535.21.00	--For a voltage of less than 72.5 kV	nos/kg	7.25	15
	8535.29.00	--Other	nos/kg	7.25	15
	8535.30.00	-Isolating switches and make-and-break switches	nos/kg	7.25	15
	8535.40.00	-Lightning arresters, voltage limiters and surge suppressors	nos/kg	7.25	15
	8535.90.00	-Other	nos/kg	7.25	15
		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.10.00	-Fuses	nos/kg	15	15
	8536.20.00	-Automatic circuit breakers	nos/kg	15	15
	8536.30.00	-Other apparatus for protecting electrical circuits <i>-Relays:</i>	nos/kg	15	15
	8536.41.00	--For a voltage not exceeding 60 V	nos/kg	15	15
85.36	8536.49.00	--Other	nos/kg	15	15
	8536.50.00	-Other switches <i>-Lamp-holders, plugs and sockets:</i>	nos/kg	Free	Free
	8536.61.00	--Lamp-holders	nos/kg	15	15
	8536.69.00	--Other	nos/kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.37	8536.70.00	-Connectors for optical fibres, optical fibre bundles or cables	nos/kg	15	15
	8536.90.00	-Other apparatus Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of Heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of Heading 85.17.	nos/kg	Free	Free
85.38	8537.10.00	-For a voltage not exceeding 1,000 V	nos/kg	6	10
	8537.20.00	-For a voltage exceeding 1,000 V Parts suitable for use solely or principally with the apparatus of Heading 85.35, 85.36 or 85.37.	nos/kg	6	10
85.39	8538.10.00	-Boards, panels, consoles, desks, cabinets and other bases for the goods of Heading 85.37, not equipped with their apparatus	nos/kg	6	10
	8538.90.00	-Other Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	nos/kg	6	10
	8539.10.00	-Sealed beam lamp units <i>-Other filament lamps, excluding ultra-violet or infra red lamps:</i>	nos	15	15
	8539.21.00	--Tungsten halogen	nos	15	15
	8539.22.00	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	nos	15	15
	8539.29.00	--Other <i>-Discharge lamps, other than ultra-violet lamps:</i>	nos	15	15
	8539.31.00	--Fluorescent, hot cathode	nos	15	15
	8539.32.00	--Mercury or sodium vapour lamps; metal halide lamps	nos	15	15
	8539.39.00	--Other <i>-Ultra-violet or infra-red lamps; arc lamps</i> :	nos	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.40	8539.41.00	--Arc-lamps	nos	15	15
	8539.49.00	--Other	nos	15	15
		-Light-emitting diode (LED) light sources:			
	8539.51.00	--Light-emitting diode (LED) modules	nos	15	15
	8539.52.00	--Light-emitting diode (LED) lamps	nos	15	15
	8539.90.00	-Parts	nos/kg	10	10
		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
		<i>-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:</i>			
	8540.11.00	--Colour	nos	10	10
	8540.12.00	--Monochrome	nos	5	5
	8540.20.00	-Television camera tubes; image converters and intensifiers; other photocathode tubes	nos	7.25	15
	8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	nos	7.25	15
	8540.60.00	-Other cathode-ray tubes	nos	7.25	15
		<i>-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:</i>			
	8540.71.00	--Magnetrons	nos	7.25	15
	8540.79.00	--Other	nos	7.25	15
		<i>-Other valves and tubes:</i>			
	8540.81.00	--Receiver or amplifier valves and tubes	nos	7.25	15
	8540.89.00	--Other	nos	7.25	15
		<i>-Parts:</i>			
	8540.91.00	--Of cathode-ray tubes	nos/kg	7.25	15
	8540.99.00	--Other	nos/kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.			
	8541.10.00	-Diodes, other than photosensitive or light-emitting diodes (LED) <i>-Transistors, other than photosensitive transistors:</i>	nos	Free	Free
	8541.21.00	--With a dissipation rate of less than 1 W	nos	Free	Free
	8541.29.00	--Other	nos	Free	Free
	8541.30.00	-Thyistors, diacs and triacs, other than photosensitive devices <i>-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):</i>	nos	Free	Free
	8541.41.00	--Light-emitting diodes (LED)	nos	Free	Free
	8541.42.00	--Photovoltaic cells not assembled in modules or made up into panels	nos	Free	Free
	8541.43.00	--Photovoltaic cells assembled in modules or made up into panels <i>--Other:</i>	nos	Free	Free
	8541.49.10	---Solar Panel and Module	nos	Free	Free
	8541.49.90	---Other <i>-Other semi-conductor devices:</i>	nos	Free	Free
	8541.51.00	--Semiconductor-based transducers	nos	15	15
	8541.59.00	--Other	nos	15	15
	8541.60.00	-Mounted piezo-electric crystals	nos	Free	Free
	8541.90.00	-Parts	nos/kg	Free	Free
85.42		Electronic integrated circuits. <i>- Electronic integrated circuits:</i>			
	8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	nos	Free	Free
	8542.32.00	--Memories	nos	Free	Free
	8542.33.00	--Amplifiers	nos	Free	Free
	8542.39.00	--Other	nos	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.43	8542.90.00	-Parts Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	nos/kg	Free	Free
	8543.10.00	-Particle accelerators	nos	6	10
	8543.20.00	-Signal generators	nos	6	10
	8543.30.00	-Machines and apparatus for electroplating, electrolysis or electrophoresis	nos	Free	Free
	8543.40.00	-Electronic cigarettes and similar personal electric vaporising devices	nos	5	5
	8543.70.00	-Other machines and apparatus	nos	5	5
	8543.90.10	---Parts of electronic cigarette and similar personal electric vaporizing devices	nos/kg	Free	Free
	8543.90.90	---Other	nos/kg	Free	Free
	8544.11.00	--Of copper	kg/mtr.	15	15
	8544.19.00	--Other	kg/mtr.	15	15
85.44	8544.20.00	-Co-axial cable and other co-axial electric conductors	kg/mtr.	15	15
	8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	nos/kg	15	15
		<i>-Other electric conductors, for a voltage not exceeding 1000 V:</i>			
	8544.42.00	--Fitted with connectors	kg/mtr.	Free	Free
	8544.49.00	--Other	kg/mtr.	Free	Free
	8544.60.00	-Other electric conductors, for a voltage exceeding 1,000V	kg/mtr.	15	15
	8544.70.00	-Optical fibre cables	kg/mtr.	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal of a kind used for electrical purposes. <i>-Electrodes:</i>			
	8545.11.00	--Of a kind used for furnaces	kg	5	5
	8545.19.00	--Other	kg	5	5
	8545.20.00	-Brushes	kg	5	5
	8545.90.00	-Other	kg	5	5
85.46		Electrical insulators of any material.			
	8546.10.00	-Of glass	kg	7.25	15
	8546.20.00	-Of ceramics	kg	7.25	15
	8546.90.00	-Other	kg	7.25	30
85.47		Insulating fitting for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of Heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
	8547.10.00	-Insulating fittings of ceramics	kg	7.25	15
	8547.20.00	-Insulating fittings of plastics	kg	7.25	15
	8547.90.00	-Other	kg	7.25	15
85.48	8548.00.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	kg	7.25	15
85.49		Electrical and electronic waste and scrap. -Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
	8549.11.00	--Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Kg	15	15
	8549.12.00	--Other, containing lead, cadmium or mercury	kg	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8549.13.00	--Sorted by chemical type and not containing lead, cadmium or mercury	kg	15	15
	8549.14.00	--Unsorted and not containing lead, cadmium or mercury	kg	15	15
	8549.19.00	– Other	kg	15	15
		-Of a kind used principally for the recovery of precious metal :			
	8549.21.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15	15
	8549.29.00	-- Other	kg	15	15
		-Other electrical and electronic assemblies and printed circuit boards :			
	8549.31.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15	15
	8549.39.00	--Other	kg	15	15
		-Other :			
	8549.91.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15	15
	8549.99.00	--Other	kg	15	15

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section :
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.10.00	-Powered from an external source of electricity	nos	7.25	15
	8601.20.00	-Powered by electric accumulators	nos	7.25	15
86.02		Other rail locomotives; locomotive tenders.			
	8602.10.00	-Diesel-electric locomotives	nos	7.25	15
	8602.90.00	-Other	nos	7.25	15
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of Heading 86.04.			
	8603.10.00	-Powered from an external source of electricity	nos	7.25	15
	8603.90.00	-Other	nos	7.25	15
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	nos	7.25	15
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of Heading 86.04).	nos	7.25	15
86.06		Railway or tramway goods vans and wagons, not self-propelled			
	8606.10.00	-Tank wagons and the like	nos	7.25	15
	8606.30.00	-Self-discharging vans and wagons, other than those of Sub-heading 8606.10	nos	7.25	15
		-Other:			
	8606.91.00	--Covered and closed	nos	7.25	15
	8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	nos	7.25	15
	8606.99.00	--Other	nos	7.25	15
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		<i>-Bogies, bissel-bogies, axles and wheels, and parts thereof:</i>			
	8607.11.00	--Driving bogies and bissel-bogies	nos /kg	7.25	15
	8607.12.00	--Other bogies and bissel-bogies	nos /kg	7.25	15
	8607.19.00	--Other, including parts	nos /kg	7.25	15
		<i>-Brakes and parts thereof:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
86.08	8607.21.00	--Air brakes and parts thereof	nos /kg	7.25	15
	8607.29.00	--Other	nos /kg	7.25	15
	8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	nos /kg	7.25	15
		-Other:			
	8607.91.00	--Of locomotives	nos /kg	7.25	15
86.09	8607.99.00	--Other	nos /kg	7.25	15
	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	nos /kg	7.25	15
	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equiped for carriage by one or more modes of transport.	nos	7.25	15

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1.- Subheading 8708.22 covers :

- (a) - front windscreens (windshields), rear windows and other windows, framed; and
- (b) - front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.01		Tractors (other than tractors of 87.09)			
		<i>-Single axle tractors:</i>			
	8701.10.10	---Power tiller, mini tiller	nos	1	1
	8701.10.90	---Other	nos	5	5
		<i>-Road tractors for semi-trailers::</i>			
		<i>--With only compression-ignition internal combustion piston engine (diesel or semi-diesel):</i>			
	8701.21.10	---Upto 18 KW	nos	5	5
	8701.21.90	--- Exceeding 18 KW	nos	5	5
		<i>--With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</i>			
	8701.22.10	---Upto 18 KW	nos	5	5
	8701.22.90	---Exceeding 18 KW	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.02		--With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
	8701.23.10	---Upto 18 KW	nos	5	5
	8701.23.90	--- Exceeding 18 KW	nos	5	5
		--With only electric motor for propulsion;	nos	5	5
	8701.24.10	---Upto 18 KW	nos	5	5
	8701.24.90	--- Exceeding 18 KW	nos	5	5
		-- Other:			
	8701.29.10	---Upto 18 KW	nos	5	5
	8701.29.90	--- Exceeding 18 KW	nos	5	5
	8701.30.00	-Track-laying tractors	nos	5	5
		-Other, of an engine power :			
	8701.91.00	--Not exceeding 18 KW	nos	5	5
	8701.92.00	--Exceeding 18 KW but not exceeding 37 kW	nos	5	5
	8701.93.00	--Exceeding 37 KW but not exceeding 75 kW	nos	5	5
	8701.94.00	--Exceeding 75 KW but not exceeding 130 kW	nos	5	5
	8701.95.00	--Exceeding 130 KW	nos	5	5
		Motor vehicles for the transport of ten or more persons, including the driver.			
		-With only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8702.10.10	---Buses (with a capacity more than 25 seats)	nos	30	30
	8702.10.20	---Minibuses (with a capacity 15-25 seats)	nos	30	30
	8702.10.30	---Microbuses (with a capacity 11-14 seats)	nos	30	30
		---Jeep, Car and Van :			
	8702.10.41	----Unassembled	nos	80	80
	8702.10.49	----Other	nos	80	80
		-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
	8702.20.10	---Buses (with a capacity more than 25 seats)	nos	30	30
	8702.20.20	---Minibuses (with a capacity 15-25 seats)	nos	30	30
	8702.20.30	---Microbuses (with a capacity 11-14 seats)	nos	30	30
		---Jeep, Car and Van :			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.03	8702.20.41	----Unassembled	nos	80	80
	8702.20.49	----Other <i>-With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:</i>	nos	80	80
	8702.30.10	---Buses (with a capacity more than 25 seats)	nos	30	30
	8702.30.20	---Minibuses (with a capacity 15-25 seats)	nos	30	30
	8702.30.30	---Microbuses (with a capacity 11-14 seats)	nos	30	30
		---Jeep, Car and Van :			
	8702.30.41	----Unassembled	nos	80	80
	8702.30.49	----Other <i>-With only electric motor for propulsion:</i>	nos	80	80
	8702.40.10	---Buses (with a capacity more than 25 seats)	nos	1	1
	8702.40.20	---Minibuses (with a capacity 15-25 seats)	nos	1	1
	8702.40.30	---Microbuses (with a capacity 11-14 seats)	nos	10	10
		---Jeep, Car and Van :			
	8702.40.41	----Unassembled	nos	10	10
	8702.40.49	----Other <i>-Other:</i>	nos	10	10
	8702.90.10	---Buses (with a capacity more than 25 seats):	nos	30	30
	8702.90.20	---Minibuses (with a capacity 15-25 seats)	nos	30	30
	8702.90.30	---Microbuses (with a capacity 11-14 seats)	nos	30	30
		---Jeep, Car and Van :			
	8702.90.41	----Unassembled	nos	80	80
	8702.90.49	----Other	nos	80	80
		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars. <i>-Vehicles specially designed for travelling on snow; golf cars and similar vehicles:</i>			
	8703.10.10	---Vehicles specially designed for snow	nos	30	30
	8703.10.90	---Other	nos	80	80

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Other vehicles, with only spark-ignition internal combustion piston engine :</i>			
		--Of a cylinder capacity not exceeding 1000 cc:			
		---Three wheeler vehicles (auto-Rickshaws):			
	8703.21.11	----Unassembled	nos	30	30
	8703.21.19	----Other	nos	30	30
		---Other:			
	8703.21.91	----Unassembled	nos	80	80
	8703.21.99	----Other	nos	80	80
		--Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc:			
	8703.22.10	---Unassembled	nos	80	80
	8703.22.90	---Other	nos	80	80
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:			
		---Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc:			
	8703.23.11	----Unassembled	nos	80	80
	8703.23.19	----Other	nos	80	80
		---Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:			
	8703.23.21	----Unassembled	nos	80	80
	8703.23.29	----Other	nos	80	80
		---Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:			
	8703.23.31	----Unassembled	nos	80	80
	8703.23.39	----Other	nos	80	80
		--Of a cylinder capacity exceeding 3000 cc:			
	8703.24.10	---Unassembled	nos	80	80
	8703.24.90	---Other	nos	80	80
		<i>-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :</i>			
		--Of a cylinder capacity not exceeding 1500 cc:			
	8703.31.10	---Unassembled	nos	80	80
	8703.31.90	---Other	nos	80	80
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:			
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc:			
	8703.32.11	----Unassembled	nos	80	80
	8703.32.19	----Other	nos	80	80

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		---Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:			
	8703.32.21	----Unassembled	nos	80	80
	8703.32.29	----Other	nos	80	80
		--Of a cylinder capacity exceeding 2500 cc:			
	8703.33.10	---Unassembled	nos	80	80
	8703.33.90	---Other	nos	80	80
		-Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.40.10	---Unassembled	nos	80	80
	8703.40.90	---Other	nos	80	80
		-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			
	8703.50.10	---Unassembled	nos	80	80
	8703.50.90	---Other	nos	80	80
		-Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
	8703.60.10	---Unassembled	nos	80	80
	8703.60.90	---Other	nos	80	80
		-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			
	8703.70.10	---Unassembled	nos	80	80
	8703.70.90	---Other	nos	80	80
		-Other vehicles, with only electric motor for propulsion:			
		---Three Wheelers:			
	8703.80.11	----Unassembled	nos	10	10
	8703.80.19	----Other	nos	10	10
		---Car, Jeep, Van with motor's peak power up to 50 kw:			
	8703.80.21	----Unassembled	nos	10	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.04	8703.80.29	----Other --- Car, Jeep, Van with motor's peak power exceeding 50 kw but not exceeding 100kw::	nos	10	10
	8703.80.51	----Unassembled	nos	15	15
	8703.80.59	----Other --- Car, Jeep, Van with motor's peak power exceeding 100 kw but not exceeding 200kw:	nos	15	15
	8703.80.61	----Unassembled	nos	20	20
	8703.80.69	----Other --- Car, Jeep, Van with motor's peak power exceeding 200 kw but not exceeding 300 kw	nos	20	20
	8703.80.71	----Unassembled	nos	40	40
	8703.80.79	----Other ---Car, Jeep, Van with motor's peak power exceeding 300 kw	nos	40	40
	8703.80.81	----Unassembled	nos	60	60
	8703.80.89	----Other ---Other	nos	60	60
	8703.80.91	----Unassembled	nos	40	40
	8703.80.99	----Other -Other:	nos	60	60
	8703.90.10	---Unassembled	nos	80	80
	8703.90.90	---Other	nos	80	80
		Motor vehicles for the transport of goods.			
	8704.10.00	-Dumpers designed for off-highway use -Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): --g.v.w. not exceeding 5 tonnes:	nos	30	30
	8704.21.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.21.20	---Single cab pick-up vehicle principally designed for the transportation of goods having 2 seats including driver	nos	30	30
	8704.21.30	---Delivery Van	nos	30	30
	8704.21.40	---Three-wheeler vehicle	nos	30	30
	8704.21.50	---Vans Equipped with refrigerating system	nos	1	1
	8704.21.60	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8704.21.90	---Other --g.v.w. Exceeding 5 tonnes but not exceeding 20 tonnes:	nos	30	30
	8704.22.10	---Double-cab pick-up vehicle principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.22.20	---Tankers specially designed for transporting milk	nos	1	1
	8704.22.30	--- Container fitted trucks	nos	10	10
	8704.22.40	--- Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.22.50	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.22.60	---Cement bulker	nos	30	30
	8704.22.70	---Vans Equipped with refrigerating system	nos	1	1
	8704.22.90	---Other --g.v.w. Exceeding 20 tonnes	nos	30	30
	8704.23.10	--- Vans Equipped with refrigerating system	nos	1	1
	8704.23.20	---Tankers specially designed for transporting milk	nos	1	1
	8704.23.30	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.23.40	---Container fitted trucks	nos	10	10
	8704.23.50	---Cement bulker	nos	30	30
	8704.23.60	---Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.23.90	---Other -Other, with only spark-ignition internal combustion piston engine: --g.v.w. not exceeding 5 tonnes:	nos	30	30
	8704.31.10	---Double-cab pick-up vehicle principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.31.20	---Single cab pick-up vehicle principally designed for the transport of goods and having 2 seats including driver	nos	30	30
	8704.31.30	---Delivery Van	nos	30	30
	8704.31.40	---Three-wheeler vehicle	nos	30	30
	8704.31.50	---Vans Equippedw with refrigerating system	nos	1	1

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8704.31.60	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.31.90	---Other	nos	30	30
		--g.v.w. exceeding 5 tonnes:			
	8704.32.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.32.20	--- Tankers specially designed for transporting milk	nos	1	1
	8704.32.30	--- Container fitted trucks	nos	10	10
	8704.32.40	--- Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.32.50	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.32.60	--- Cement bulker	nos	30	30
	8704.32.70	---Vans Equipped with refrigerating system	nos	1	1
	8704.32.90	---Other	nos	30	30
		-Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
		--g.v.w. not exceeding 5 tonnes :			
	8704.41.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.41.20	---Single cab pick-up vehicle principally designed for the transportation of goods having 2 seats including driver	nos	30	30
	8704.41.30	---Delivery Van	nos	30	30
	8704.41.40	--- Three-wheeler	nos	30	30
	8704.41.50	---Vans Equipped with refrigerating system	nos	1	1
	8704.41.60	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.41.90	---Other	nos	30	30
		--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
	8704.42.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8704.42.20	---Tankers specially designed for transporting milk	nos	1	1
	8704.42.30	--- Container fitted trucks	nos	10	10
	8704.42.40	---Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.42.50	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.42.60	--- Cement bulker	nos	30	30
	8704.42.70	---Vans Equipped with refrigerating system	nos	1	1
	8704.42.90	---Other	nos	30	30
		--g.v.w. exceeding 20 tonnes:			
	8704.43.10	---Vans Equipped with refrigerating system	nos	1	1
	8704.43.20	---Tankers specially designed for transporting milk	nos	1	1
	8704.43.30	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.43.40	--- Container fitted trucks	nos	10	10
	8704.43.50	--- Cement bulker	nos	30	30
	8704.43.60	--- Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.43.90	---Other	nos	30	30
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
		--g.v.w. not exceeding 5 tonnes :			
	8704.51.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.51.20	---Single cab pick-up vehicle principally designed for the transportation of goods having 2 seats including driver	nos	30	30
	8704.51.30	---Delivery Van	nos	30	30
	8704.51.40	---Three-wheeler vehicle	nos	30	30
	8704.51.50	---Vans Equipped with refrigerating system	nos	1	1
	8704.51.60	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.51.90	---Other	nos	30	30
		--g.v.w. exceeding 5 tonnes :			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.05	8704.52.10	---Double-cab pick-up vehicle principally designed for the transportation of goods having more than 2 seats including driver for the transportation of persons	nos	40	40
	8704.52.20	---Tankers specially designed for transporting milk	nos	1	1
	8704.52.30	---Container fitted trucks	nos	10	10
	8704.52.40	---Bullet tanker trucks specially designed for transporting liquid petroleum gas	nos	10	10
	8704.52.50	---Garbage collection and transportation vehicles with compactors (compressing device)	nos	15	15
	8704.52.60	Cement bulker	nos	30	30
	8704.52.70	---Vans Equipped with refrigerating system	nos	1	1
	8704.52.90	Other	nos	30	30
		<i>- Other with only electric motor for propulsion</i>			
	8704.60.10	---Vans Equipped with refrigerating system	nos	1	1
	8704.60.20	---Other, Three-wheeler	nos	10	10
	8704.60.90	--- Other, Four-wheeler	nos	10	10
	8704.90.00	-Other	nos	30	30
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).			
	8705.10.00	-Crane lorries	nos	6	10
	8705.20.00	-Mobile drilling derricks	nos	6	10
	8705.30.00	-Fire fighting vehicles	nos	1	1
	8705.40.00	-Concrete-mixer lorries	nos	6	10
		-Other:			
	8705.90.10	--- Road cleaning Broomer	nos	5	5
87.06	8705.90.90	---Other	nos	6	10
		Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05.			
	8706.00.10	---Of tractors of Heading 8701	nos	5	5
	8706.00.20	---Of Minibuses (with a capacity 15-25 seats)	nos	30	30
	8706.00.30	---Of Microbuses (with a capacity 11-14 seats)	nos	30	30
	8706.00.40	---Of Jeep, Car and Vans	nos	80	80

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.07	8706.00.50	---Of three wheeler vehicles (auto-Rickshaws) ---Of Pick-up Vehicles:	nos	30	30
	8706.00.61	----Double cab	nos	30	30
	8706.00.62	----Single cab	nos	30	30
	8706.00.63	----Delivery Van	nos	30	30
	8706.00.70	---Of Dumpers designed for off-highway use	nos	30	30
	8706.00.80	---Of Bus, Trucks	nos	30	30
	8706.00.90	---Other	nos	30	30
		Bodies (including cabs), for the motor vehicles of Headings 87.01 to 87.05.			
	8707.10.00	-For the vehicles of Heading 87.03	nos	7.25	15
	8707.90.00	-Other	nos	7.25	15
87.08		Parts and accessories of the motor vehicles of Headings 87.01 to 87.05.			
	8708.10.00	-Bumpers and parts thereof <i>-Other parts and accessories of bodies (including cabs):</i>	nos/kg	20	20
	8708.21.00	--Safety seat belts	nos/kg	20	20
	8708.22.00	--Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	nos/kg	20	20
	8708.29.00	--Other	nos/kg	20	20
	8708.30.00	-Brakes and servo-brakes; parts thereof	nos/kg	20	20
	8708.40.00	-Gear boxes and parts thereof	nos/kg	20	20
	8708.50.00	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	nos/kg	20	20
	8708.70.00	-Road wheels and parts and accessories thereof	nos/kg	20	20
	8708.80.00	-Suspension systems and parts thereof (including shock-absorbers) <i>-Other parts and accessories:</i>	nos/kg	20	20
	8708.91.00	--Radiators and parts thereof	nos/kg	20	20
	8708.92.00	--Silencers (mufflers) and exhaust pipes; parts thereof	nos/kg	20	20
	8708.93.00	--Clutches and parts thereof	nos/kg	20	20
	8708.94.00	--Steering wheels, steering columns and steering boxes; parts thereof	nos/kg	20	20
	8708.95.00	--Safety airbags with inflator system; parts thereof	nos/kg	20	20
	8708.99.00	--Other	nos/kg	20	20

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. <i>-Vehicles:</i>			
	8709.11.00	--Electrical	nos	9.5	20
	8709.19.00	--Other	nos	9.5	20
	8709.90.00	-Parts	nos/kg	7.25	15
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	nos	9.5	20
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.			
	8711.10.00	-With internal combustion piston engine of a cylinder capacity not exceeding 50 cc -With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: ---Of unassembled condition:	nos	30	30
	8711.20.11	----Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc	nos	30	30
	8711.20.12	----Of a cylinder capacity exceeding 125 cc but not exceeding 200 cc	nos	30	30
	8711.20.19	----Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc ---Other:	nos	30	30
	8711.20.91	----Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc	nos	30	30
	8711.20.92	----Of a cylinder capacity exceeding 125 cc but not exceeding 200 cc	nos	30	30
	8711.20.99	----Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc -With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: ---With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 400 cc:	nos	40	40
	8711.30.11	---Of unassembled condition	nos	30	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.12	8711.30.19	---Other ---With internal combustion engine of a cylinder capacity exceeding 400 cc but not exceeding 500 cc:	nos	70	70
	8711.30.91	----Of unassembled condition	nos	30	30
	8711.30.99	----Other	nos	70	70
	8711.40.00	-With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	nos	80	80
	8711.50.00	-With internal combustion piston engine of a cylinder capacity exceeding 800 cc -With electric motor for propulsion	nos	80	80
	8711.60.10	---Cycle	nos	10	10
	8711.60.90	---Other	nos	10	10
	8711.90.00	-Other:	nos	30	30
		Bicycles and other cycles (including delivery tricycles), not motorised.			
	8712.00.10	---Of a kind used by people with physical impairment	nos	Free	Free
	8712.00.90	---Other	nos	5	5
		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.10.00	-Not mechanically propelled -Other:	nos	Free	Free
	8713.90.10	---Electric wheel chair	nos	Free	Free
	8713.90.90	---Other	nos	5	5
		parts and accessories of vehicles of Headings 87.11 to 87.13.			
	8714.10.00	-Of motorcycles (including mopeds)	nos/kg	20	20
	8714.20.00	-Of carriages for disabled persons -Other:	nos/kg	5	5
	8714.91.00	--Frames and forks, and parts thereof	nos/kg	5	5
	8714.92.00	--Wheel rims and spokes	nos/kg	5	5
	8714.93.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	nos/kg	5	5
	8714.94.00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	nos/kg	5	5
	8714.95.00	--Saddles	nos	5	5
	8714.96.00	--Pedals and crank-gear, and parts thereof --Other:	nos/kg	5	5
	8714.99.10	---Of Bicycle and Rickshaws	nos/kg	5	5
	8714.99.90	---Other	nos/kg	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
87.15		Baby carriages and parts thereof.			
	8715.00.10	---Stroller	nos/kg	5	5
	8715.00.20	---Other baby carriages	nos/kg	5	5
	8715.00.90	---Parts	nos/kg	5	5
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	nos/kg	7.25	15
	8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes <i>-Other trailers and semi-trailers for the transport of goods:</i>	nos/kg	7.25	15
	8716.31.00	--Tanker trailers and tanker semi-trailers	nos/kg	7.25	15
	8716.39.00	--Other	nos/kg	7.25	15
	8716.40.00	-Other trailers and semi-trailers	nos/kg	7.25	15
	8716.80.00	- Other vehicles <i>-Parts:</i>	nos/kg	7.25	15
	8716.90.10	---Wheels of woods for carts	nos/kg	5	5
	8716.90.90	---Other	nos/kg	7.25	15

Chapter 88

Aircraft, spacecraft, and parts thereof

Notes.

- 1.- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft,” however does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
- 2.- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
88.01	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	nos	6	10
88.02		Other aircraft, except unmanned aircraft of heading 88.06 (for example, helicopters, aeroplanes); spacecraft (Including satellites) and suborbital and spacecraft launch vehicles.			
		<i>-Helicopters:</i>			
	8802.11.00	--Of an unladen weight not exceeding 2,000 kg.	nos	6	10
	8802.12.00	--Of an unladen weight exceeding 2,000 kg.	nos	6	10
	8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	nos	6	10
	8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	nos	6	10
	8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[88.03]	8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	nos	6	10
	88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	nos /kg	6	10
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
	8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof <i>-Ground flying trainers and parts thereof:</i>	nos /kg	6	10
	8805.21.00	--Air combat simulators and parts thereof	nos /kg	6	10
	8805.29.00	--Other	nos /kg	6	10
88.06		Unmanned aircraft.			
	8806.10.00	-Designed for the carriage of passengers <i>- Other, for remote-controlled flight only :</i>	nos	6	20
	8806.21.00	--With maximum take-off weight not more than 250 g	nos	6	20
	8806.22.00	--With maximum take-off weight more than 250 g but not more than 7 kg	nos	6	20
	8806.23.00	--With maximum take-off weight more than 7 kg but not more than 25 kg	nos	6	20
	8806.24.00	--With maximum take-off weight more than 25 kg but not more than 150 kg	nos	6	20
	8806.29.00	--Other <i>- Other :</i>	nos	6	20
	8806.91.00	--With maximum take-off weight not more than 250 g	nos	6	20
	8806.92.00	--With maximum take-off weight more than 250 g but not more than 7 kg	nos	6	20
	8806.93.00	--With maximum take-off weight more than 7 kg but not more than 25 kg	nos	6	20
	8806.94.00	--With maximum take-off weight more than 25 kg but not more than 150 kg	nos	6	20
	8806.99.00	--Other	nos	6	20
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	8807.10.00	- Propellers and rotors and parts thereof	nos	6	10
	8807.20.00	- Under-carriages and parts thereof	nos	6	10
		- Other parts of airplanes, helicopters or unmanned aircraft:			
	8807.30.10	---Airplanes and helicopters	nos	6	10
	8807.30.90	---Unmanned aircraft	nos	6	10
	8807.90.00	- Other	nos	6	10

Chapter 89

Ships, boats and floating structures

Note.

- 1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
	8901.10.00	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	nos	5	5
	8901.20.00	-Tankers	nos	5	5
	8901.30.00	-Refrigerated vessels, other than those of Sub-heading 8901.20	nos	5	5
	8901.90.00	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	nos	5	5
89.02	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	nos	5	5
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		<i>-Inflatable (including rigid hull inflatable) boats :</i>			
	8903.11.00	--Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	nos	5	5
	8903.12.00	--Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	nos	5	5
	8903.19.00	--Other	nos	5	5
		<i>- Sailboats, other than inflatable, with or without auxiliary motor :</i>			
	8903.21.00	--Of a length not exceeding 7.5 m	nos	1	1
	8903.22.00	--Of a length exceeding 7.5 m but not exceeding 24 m	nos	1	1
	8903.23.00	--Of a length exceeding 24 m	nos	1	1
		<i>-Motorboats, other than inflatable, not including outboard motorboats :</i>			
	8903.31.00	--Of a length not exceeding 7.5 m	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
89.04 89.05	8903.32.00	--Of a length exceeding 7.5 m but not exceeding 24 m	nos	5	5
	8903.33.00	--Of a length exceeding 24 m -Other :	nos	5	5
	8903.93.00	--Of a length not exceeding 7.5 m	nos	5	5
	8903.99.00	--Other	nos	5	5
	8904.00.00	Tugs and pusher craft.	nos	5	5
		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is sub-sidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
	8905.10.00	-Dredgers	nos	7.25	15
	8905.20.00	-Floating or submersible drilling or production platforms	nos	7.25	15
	8905.90.00	-Other	nos	7.25	15
		Other vessels, including warships and lifeboats other than rowing boats.			
89.06	8906.10.00	-Warship	nos	7.25	15
	8906.90.00	-Other	nos	7.25	15
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
	8907.10.00	-Inflatable rafts	nos	6	10
89.08	8907.90.00	-Other	nos	6	10
	8908.00.00	Vessels and other floating structures for breaking up.	nos	6	10

Section XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND
APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

Chapter 90
Optical, photographic, cinematographic, measuring, checking,
precision, medical or surgical instruments and apparatus;
parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads

(heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

- (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (m) Capacity measures, which are to be classified according to their constituent material; or
 - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7.- Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on

an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of Heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
	9001.10.00	-Optical fibres, optical fibre bundles and cables	kg	5	5
	9001.20.00	-Sheets and plates of polarising material -Contact lenses:	kg	5	5
	9001.30.10	---Entraocular lenses	nos	9.5	30
	9001.30.90	---Other Contact lenses	nos	5	5
	9001.40.00	-Spectacle lenses of glass	nos	5	5
	9001.50.00	-Spectacle lenses of other materials	nos	5	5
	9001.90.00	-Other	nos/kg	5	5
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. -Objective lenses:			
	9002.11.00	--For cameras, projectors or photographic enlargers or reducers	nos/kg	5	5
	9002.19.00	--Other	nos/kg	5	5
	9002.20.00	-Filters	nos/kg	5	5
	9002.90.00	-Other	nos/kg	5	5
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof. -Frames and mountings:			
	9003.11.00	--Of plastics	nos	6	10
	9003.19.00	--Of other materials	nos	6	10
	9003.90.00	-Parts	nos/kg	6	10
90.04		Spectacles, goggles and the like, corrective protective or other.			
	9004.10.00	-Sunglasses	nos	7.25	15
	9004.90.00	-Other	nos	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
	9005.10.00	-Binoculars	nos	7.25	15
	9005.80.00	-Other instruments	nos	7.25	15
	9005.90.00	-Parts and accessories (including mountings)	nos/kg	7.25	15
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of Heading 85.39.			
	9006.30.00	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	nos	5	5
	9006.40.00	-Instant print cameras -Other cameras:	nos	5	5
	9006.53.00	--For roll film of a width of 35 mm	nos	5	5
	9006.59.00	--Other -Photographic flashlight apparatus and flashbulbs:	nos	5	5
	9006.61.00	--Discharge lamp ("electronic") flashlight apparatus	nos	5	5
	9006.69.00	--Other -Parts and accessories:	nos	5	5
	9006.91.00	--For cameras	nos/kg	5	5
	9006.99.00	--Other	nos/kg	5	5
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
	9007.10.00	-Cameras	nos	5	5
	9007.20.00	-Projectors -Parts and accessories:	nos	10	10
	9007.91.00	--For cameras	nos/kg	5	5
	9007.92.00	--For projectors	nos/kg	5	5
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.50.00	-Projectors, enlargers and reducers	nos	10	10
	9008.90.00	-Parts and accessories	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[90.09]					
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
	9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	nos	6	10
	9010.50.00	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	nos	6	10
	9010.60.00	-Projection screens	nos	6	10
	9010.90.00	-Parts and accessories	nos/kg	Free	Free
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
	9011.10.00	-Stereoscopic microscopes	nos	Free	Free
	9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	nos	Free	Free
	9011.80.00	-Other microscopes	nos	5	5
	9011.90.00	-Parts and accessories	nos/kg	Free	Free
90.12		Microscopes other than optical microscopes; diffraction apparatus.			
	9012.10.00	-Microscopes other than optical microscopes; diffraction apparatus	nos	Free	Free
	9012.90.00	-Parts and accessories	nos/kg	Free	Free
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
	9013.10.00	-Telescopic sights for fittings to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI <i>-Lasers, other than laser diodes:</i>	nos	5	5
	9013.20.10	---Laser pointers	nos	5	5
	9013.20.90	---Other	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.14	9013.80.00	-Other devices, appliances and instruments	nos	5	5
	9013.90.00	- Parts and accessories	nos/kg	5	5
		Direction finding compasses; other navigational instruments and appliances.			
	9014.10.00	-Direction finding compasses	nos	5	5
90.15	9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	nos	5	5
	9014.80.00	-Other instruments and appliances	nos	5	5
	9014.90.00	-Parts and accessories	nos/kg	5	5
		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
90.16	9015.10.00	-Rangefinders	nos	5	5
	9015.20.00	-Theodolites and tachymeters (tacheometers)	nos	5	5
	9015.30.00	-Levels	nos	5	5
	9015.40.00	-Photogrammetrical surveying instruments and appliances	nos	5	5
90.17	9015.80.00	-Other instruments and appliances	nos	5	5
	9015.90.00	-Parts and accessories	nos/kg	5	5
	9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights	nos/kg	5	5
		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
	9017.10.00	-Drafting tables and machines, whether or not automatic	nos	5	5
	9017.20.00	-Other drawing, marking-out or mathematical calculating instruments	nos	Free	Free
	9017.30.00	-Micrometers, callipers and gauges	nos	5	5
	9017.80.00	-Other instruments	nos	5	5
	9017.90.00	-Parts and accessories	nos/kg	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. <i>-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):</i>			
	9018.11.00	--Electro-cardiographs	nos	5	5
	9018.12.00	--Ultrasonic scanning apparatus	nos	5	5
	9018.13.00	--Magnetic resonance imaging apparatus	nos	5	5
	9018.14.00	--Scintigraphic apparatus <i>--Other:</i>	nos	5	5
	9018.19.10	---Pulse Oxymeter	nos	5	5
	9018.19.20	---ICU Monitor	nos	5	5
	9018.19.90	---Other	nos	5	5
	9018.20.00	-Ultra-violet or infra-red ray apparatus <i>-Syringes, needles, catheters, cannulae and the like:</i>	nos/kg	5	5
	9018.31.00	--Syringes, with or without needles	nos	5	5
	9018.32.00	--Tubular metal needles and needles for sutures	nos/kg	5	5
	9018.39.00	--Other <i>-Other instruments and appliances, used in dental sciences:</i>	nos	5	5
	9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	nos/kg	5	5
	9018.49.00	--Other	nos	5	5
	9018.50.00	-Other ophthalmic instruments and appliances <i>-Other instruments and appliances:</i>	nos/kg	5	5
	9018.90.10	---Stethoscope	nos	5	5
	9018.90.20	---Blood bag of plastic	nos	5	5
	9018.90.30	---PCR machine	nos	5	5
	9018.90.90	---Other	nos	5	5
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.20	9019.10.00	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	nos/kg	5	5
		-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:			
	9019.20.10	---Oxygen concentrator	nos/kg	5	5
	9019.20.20	---Oxygen Mask, Venturi mask, Ventilator mask, Reservoir mask	nos/kg	5	5
	9019.20.30	---Medical Ventilator	nos/kg	5	5
	9019.20.40	---Oxygen humidifier used in oxygen therapy	nos/kg	1	1
	9019.20.50	---Oxygen tent, oxygen headworks and similar equipments for the distribution of oxygen	nos/kg	5	5
	9019.20.90	---Other	nos/kg	5	5
	9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	nos/kg	5	5
		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
	9021.10.00	-Orthopaedic or fracture appliances <i>-Artificial teeth and dental fittings:</i>	nos/kg	Free	Free
	9021.21.00	--Artificial teeth	nos/kg	5	5
	9021.29.00	--Other <i>-Other artificial parts of the body:</i>	nos/kg	5	5
	9021.31.00	-- Artificial joints	nos/kg	Free	Free
	9021.39.00	--Other	nos/kg	Free	Free
	9021.40.00	-Hearing aids, excluding parts and accessories	nos	Free	Free
	9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories <i>-Other:</i>	nos	5	5
	9021.90.10	---Crutches	nos	Free	Free
	9021.90.20	---Parts of hearing aid	nos	Free	Free
	9021.90.30	---Valves and stents used in heart transplant	nos	Free	Free
	9021.90.90	---Other	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. <i>-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</i>			
	9022.12.00	--Computed tomography apparatus	nos	5	5
	9022.13.00	--Other, for dental uses	nos	5	5
	9022.14.00	--Other, for medical, surgical or veterinary uses	nos	5	5
	9022.19.00	--For other uses	nos	5	5
		<i>-Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:</i>			
	9022.21.00	--For medical, surgical, dental or veterinary uses	nos	5	5
	9022.29.00	--For other uses	nos	5	5
	9022.30.00	-X-ray tubes	nos	5	5
	9022.90.00	-Other, including parts and accessories	nos/kg	5	5
90.23	9023.00.00	Instruments, apparatus and models designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	nos/kg	5	5
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
	9024.10.00	-Machines and appliances for testing metals	nos	5	5
	9024.80.00	-Other machines and appliances	nos	5	5
	9024.90.00	-Parts and accessories	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. <i>-Thermometers and pyrometers, not combined with other instruments:</i>			
	9025.11.00	--Liquid-filled, for direct reading <i>--Other:</i>	nos	5	5
	9025.19.10	---Digital infra-red thermometer (Thermal Gun)	nos	5	5
	9025.19.90	---Other	nos	5	5
	9025.80.00	-Other instruments	nos	5	5
	9025.90.00	-Parts and accessories	nos/kg	5	5
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of Heading 90.14, 90.15, 90.28 or 90.32.			
	9026.10.00	-For measuring or checking the flow or level of liquids	nos	Free	Free
	9026.20.00	-For measuring or checking pressure <i>-Other instruments or apparatus:</i>	nos	Free	Free
	9026.80.10	---Oxygen flow meter	nos	Free	Free
	9026.80.90	---Other	nos	Free	Free
	9026.90.00	-Parts and accessories	nos/kg	Free	Free
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instrument and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
	9027.10.00	-Gas or smoke analysis apparatus	nos	5	5
	9027.20.00	-Chromatographs and electrophoresis instruments	nos	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.28	9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	nos	5	5
	9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR) <i>-Other instruments and apparatus:</i>	nos	Free	Free
	9027.81.00	--Mass spectrometers --Other:	nos	5	5
	9027.89.10	---Analyzers including Hematology analyzer, blood chemistry analyzer, clinical chemistry analyzer, immuno-chemistry analyzer	nos	Free	Free
	9027.89.90	---Other <i>-Microtomes; parts and accessories:</i>	nos	Free	Free
	9027.90.10	---Microtomes	nos	5	5
	9027.90.90	---Parts and accessories	nos/kg	5	5
		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
	9028.10.00	-Gas meters	nos	6	10
	9028.20.00	-Liquid meters	nos	6	10
90.29	9028.30.00	-Electricity meters	nos	6	10
	9028.90.00	-Parts and accessories	nos/kg	5	5
		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of Heading 90.14 or 90.15; stroboscopes.			
	9029.10.00	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like	nos	6	10
	9029.20.00	-Speed indicators and tachometers; stroboscopes	nos	6	10
	9029.90.00	-Parts and accessories	nos/kg	5	5
		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of Heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
	9030.10.00	-Instruments and apparatus for measuring or detecting ionising radiations	nos	5	5
	9030.20.00	-Oscilloscopes and oscillographs	nos	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.31		<i>-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :</i>			
	9030.31.00	--Multimeters without a recording device	nos	5	5
	9030.32.00	--Multimeters with a recording device	nos	5	5
	9030.33.00	--Other, without a recording device	nos	5	5
	9030.39.00	--Other, with a recording device	nos	5	5
	9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	nos	Free	Free
		<i>-Other instruments and apparatus:</i>			
	9030.82.00	--For measuring or checking semiconductor wafers or devices (including integrated circuits)	nos	5	5
	9030.84.00	--Other , with a recording device	nos	5	5
	9030.89.00	--Other	nos	5	5
	9030.90.00	-Parts and accessories	nos/kg	Free	Free
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
	9031.10.00	-Machines for balancing mechanical parts	nos	5	5
	9031.20.00	-Test benches	nos	5	5
		<i>-Other optical instruments and appliances :</i>			
	9031.41.00	--For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	nos	Free	Free
	9031.49.00	--Other	nos	5	5
	9031.80.00	-Other instruments, appliances and machines	nos	5	5
	9031.90.00	-Parts and accessories	nos/kg	5	5
		Automatic regulating or controlling instruments and apparatus.			
90.32	9032.10.00	-Thermostats	nos	7.25	15
	9032.20.00	-Manostats	nos	7.25	15
		<i>-Other instruments and apparatus:</i>			
	9032.81.00	--Hydraulic or pneumatic	nos	5	5
	9032.89.00	--Other	nos	7.25	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
90.33	9032.90.00	-Parts and accessories	nos/kg	5	5
	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	nos/kg	5	5

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		<i>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>			
	9101.11.00	--With mechanical display only	nos	7.25	15
	9101.19.00	--Other	nos	7.25	15
		<i>-Other wrist-watches, whether or not incorporating a stop-watch facility:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
91.02	9101.21.00	--With automatic winding	nos	7.25	15
	9101.29.00	--Other <i>-Other:</i>	nos	7.25	15
	9101.91.00	--Electrically operated	nos	7.25	15
	9101.99.00	--Other Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of Heading 91.01. <i>-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</i>	nos	7.25	15
	9102.11.00	--With mechanical display only	nos	7.25	15
	9102.12.00	--With opto-electronic display only	nos	7.25	15
	9102.19.00	--Other <i>-Other wrist-watches, whether or not incorporating a stop-watch facility:</i>	nos	7.25	15
	9102.21.00	--With automatic winding	nos	7.25	15
	9102.29.00	--Other <i>-Other:</i>	nos	7.25	15
	9102.91.00	--Electrically operated	nos	7.25	15
	9102.99.00	--Other Clocks with watch movements, excluding clocks of Heading 91.04.	nos	7.25	15
	9103.10.00	-Electrically operated	nos	6	10
	9103.90.00	-Other	nos	6	10
	9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. Other clocks. <i>-Alarm clocks:</i>	nos	6	10
91.05	9105.11.00	--Electrically operated	nos	6	10
	9105.19.00	--Other <i>-Wall clocks:</i>	nos	6	10
	9105.21.00	--Electrically operated	nos	6	10
	9105.29.00	--Other <i>-Other:</i>	nos	6	10
	9105.91.00	--Electrically operated	nos	6	10
	9105.99.00	--Other	nos	6	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
	9106.10.00	-Time-registers; time-recorders	nos	6	10
	9106.90.00	-Other	nos	6	10
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor	nos	6	10
91.08		Watch movements, complete and assembled. <i>-Electrically operated:</i>			
	9108.11.00	--With mechanical display only or with a device to which a mechanical display can be incorporated	nos	6	10
	9108.12.00	--With opto-electronic display only	nos	6	10
	9108.19.00	--Other	nos	6	10
	9108.20.00	-With automatic winding	nos	6	10
	9108.90.00	-Other	nos	6	10
91.09		Clock movements, complete and assembled.			
	9109.10.00	-Electrically operated	nos	6	10
	9109.90.00	-Other	nos	6	10
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. <i>-Of watches:</i>			
	9110.11.00	--Complete movements, unassembled or partly assembled (movement sets)	nos	6	10
	9110.12.00	--Incomplete movements, assembled	kg/nos	6	10
	9110.19.00	--Rough movements	kg/nos	6	10
	9110.90.00	-Other	kg/nos	6	10
91.11		Watch cases and parts thereof			
	9111.10.00	-Cases of precious metal or of metal clad with precious metal	nos	6	10
	9111.20.00	-Cases of base metal, whether or not gold-or silver-plated	kg/nos	6	10
	9111.80.00	-Other cases	nos	6	10
	9111.90.00	-Parts	nos/kg	6	10
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
91.13	9112.20.00	-Cases	nos	6	10
	9112.90.00	-Parts	nos/kg	6	10
		Watch straps, watch bands and watch bracelets, and parts thereof.			
	9113.10.00	-Of precious metal or of metal clad with precious metal	nos/kg	6	10
91.14	9113.20.00	-Of base metal, whether or not gold-or silver-plate	nos/kg	6	10
	9113.90.00	-Other	nos/kg	6	10
		Other clock or watch parts.			
	9114.30.00	-Dials	nos/kg	6	10
	9114.40.00	-Plates and bridges	nos/kg	6	10
	9114.90.00	-Other	nos/kg	6	10

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
92.01		Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments.			
	9201.10.00	-Upright pianos	nos	5	15
	9201.20.00	-Grand pianos	nos	5	15
	9201.90.00	-Other	nos	5	15
92.02		Other string musical instruments (for example, guitars, violins, harps).			
	9202.10.00	-Played with a bow	nos	5	15
	9202.90.00	-Other	nos	5	15
[92.03]					
[92.04]					
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
	9205.10.00	-Brass-wind instruments	nos	5	15
	9205.90.00	-Other	nos	5	15

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	nos	5	15
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.10.00	-Keyboard instruments, other than accordions	nos	5	15
	9207.90.00	-Other	nos	5	15
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instrument not falling within any other Heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
	9208.10.00	-Musical boxes	nos	5	15
	9208.90.00	-Other	nos	5	15
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30.00	-Musical instrument strings -Other:	nos/kg	5	5
	9209.91.00	--Parts and accessories for pianos	nos/kg	5	5
	9209.92.00	--Parts and accessories for the musical instruments of Heading 92.02	nos/kg	5	5
	9209.94.00	--Parts and accessories for the musical instruments of Heading 92.07	nos/kg	5	5
	9209.99.00	--Other	nos/kg	5	5

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
93.01		Military weapons, other than revolvers, pistols and the arms of Heading 93.07.			
	9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	nos	11.25	80
	9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	nos	11.25	80
	9301.90.00	-Other	nos	11.25	80
93.02	9302.00.00	Revolvers and pistols, other than those of Heading 93.03 or 93.04.	nos	11.25	80
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
	9303.10.00	-Muzzle-loading firearms	nos	11.25	80

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
93.04	9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	nos	11.25	80
	9303.30.00	-Other sporting, hunting or target-shooting rifles	nos	11.25	80
	9303.90.00	-Other	nos	11.25	80
	9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons),excluding those of Heading 93.07.	nos	11.25	80
93.05		Parts and accessories of articles of Headings 93.01 to 93.04.			
93.06	9305.10.00	-Of revolvers or pistols	nos/kg	11.25	80
	9305.20.00	-Of shotguns or rifles of Heading 93.03 <i>-Other:</i>	nos/kg	11.25	80
	9305.91.00	--Of military weapons of Heading 93.01	nos/kg	11.25	80
	9305.99.00	--Other	nos/kg	11.25	80
		Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
		<i>-Shotgun cartridges and parts thereof; air gun pellets:</i>			
	9306.21.00	--Cartridges	nos/kg	11.25	80
	9306.29.00	--Other	nos/kg	11.25	80
93.07	9306.30.00	-Other cartridges and parts thereof	nos/kg	11.25	80
	9306.90.00	-Other	nos/kg	11.25	80
	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	nos/kg	11.25	80

Section XX
MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy luminaire and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include modular "building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely prefitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
94.01		Seats (other than those of Heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00	-Seats of a kind used for aircraft	nos	9.5	15
	9401.20.00	-Seats of a kind used for motor vehicles	nos	9.5	30
		-Swivel seats with variable height adjustment:			
	9401.31.00	--Of wood	nos	9.5	30
	9401.39.00	--Other	nos	9.5	30
		- <i>Seats other than garden seats or camping equipment, convertible into beds:</i>			
	9401.41.00	--Of wood	nos	9.5	30
	9401.49.00	--Other	nos	9.5	30
		- <i>Seats of cane, osier, bamboo or similar materials:</i>			
	9401.52.00	--Of bamboo	nos	9.5	30
	9401.53.00	--Of rattan	nos	9.5	30
	9401.59.00	--Other	nos	9.5	30
		- <i>Other seats, with wooden frames:</i>			
	9401.61.00	--Upholstered	nos	9.5	30
	9401.69.00	--Other	nos	9.5	30
		- <i>Other seats, with metal frames:</i>			
	9401.71.00	--Upholstered	nos	9.5	30
	9401.79.00	--Other	nos	9.5	30
		- <i>Other seats:</i>			
	9401.80.10	---Commode chair of a kind used by people with physical impairment	nos	Free	Free

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
94.02	9401.80.90	---Other -Parts:	nos	9.5	30
	9401.91.00	--Of wood	nos/kg	9.5	30
	9401.99.00	--Other	nos/kg	9.5	30
		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
		-Dentists', barbers' or similar chairs and parts thereof:			
	9402.10.10	---Dentists' chair	nos/kg	5	5
	9402.10.20	---Barbers' chairs and similar chairs,	nos/kg	5	5
	9402.10.90	---Parts	nos/kg	5	5
		-Other:			
	9402.90.10	---I.C.U. Bed	nos/kg	5	5
94.03	9402.90.20	---Other beds used in hospital	nos/kg	5	5
	9402.90.90	---Other, including parts thereof	nos/kg	5	5
		Other furniture and parts thereof.			
	9403.10.00	-Metal furniture of a kind used in offices -Other metal furniture:	nos/kg	11.25	30
	9403.20.10	---Walker of a kind used by people with physical impairment	nos/kg	Free	Free
	9403.20.90	---Other	nos/kg	11.25	30
	9403.30.00	-Wooden furniture of a kind used in offices	nos	11.25	30
	9403.40.00	-Wooden furniture of a kind used in the kitchen	nos	11.25	30
	9403.50.00	-Wooden furniture of a kind used in the bedroom	nos	11.25	30
	9403.60.00	-Other wooden furniture -Furniture of plastics:	nos	11.25	30
	9403.70.10	---Walker of a kind used by people with physical impairment.	nos/kg	Free	Free
	9403.70.20	---Baby Walker	nos/kg	11.25	30
	9403.70.90	---Other	nos/kg	11.25	30
		<i>-Furniture of other materials, including cane, osier, bamboo or similar materials:</i>			
	9403.82.00	--Of bamboo	nos/kg	11.25	30
	9403.83.00	--Of rattan	nos/kg	11.25	30
	9403.89.00	--Other	nos/kg	11.25	30

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
94.04		<i>-Parts:</i>			
	9403.91.00	--Of wood	nos/kg	11.25	30
	9403.99.00	--Other	nos/kg	11.25	30
		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
	9404.10.00	-Mattress supports <i>-Mattresses:</i>	nos/kg	11.25	30
	9404.21.00	--Of cellular rubber or plastics, whether or not covered	nos	11.25	20
	9404.29.00	--Of other materials	nos	11.25	20
	9404.30.00	-Sleeping bags	nos	11.25	20
	9404.40.00	-Quilts, bedspreads, eiderdowns and duvets (comforters)	nos	11.25	20
	9404.90.00	-Other	nos/kg	11.25	20
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
		<i>-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :</i>			
	9405.11.00	Designed for use solely with light-emitting diode (LED) light sources	nos/kg	7.25	20
	9405.19.00	--Other	nos/kg	7.25	20
		-Electric table, desk, bedside or floor-standing luminaires :			
	9405.21.00	-- Designed for use solely with light-emitting diode (LED) light sources	nos/kg	7.25	20
	9405.29.00	--Other	nos/kg	7.25	20
		-Lighting strings of a kind used for Christmas trees :			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
94.06	9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources	nos/kg	7.25	20
	9405.39.00	--Other <i>-Other electric luminaires and lighting fittings :</i>	nos/kg	7.25	20
	9405.41.00	--Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	nos/kg	7.25	20
	9405.42.00	--Other, designed for use solely with light-emitting diode (LED) light sources			
	9405.49.00	--Other	nos/kg	7.25	20
	9405.50.00	-Non-electrical luminaires and lighting fittings <i>-Illuminated signs, illuminated name-plates and the like :</i>	nos/kg	5	5
	9405.61.00	--Designed for use solely with light-emitting diode (LED) light sources	nos/kg	6	20
	9405.69.00	--Other <i>-Parts:</i> <i>--Of glass:</i>	nos/kg	6	20
	9405.91.10	---Of non-electric lamps	nos/kg	5	10
	9405.91.90	---Other <i>--Of plastics :</i>	nos/kg	5	10
	9405.92.10	---Of non-electric lamps	nos/kg	5	10
	9405.92.90	---Other	nos/kg	5	10
	9405.99.00	--Other Prefabricated buildings. <i>-Of wood:</i>	nos/kg	5	10
	9406.10.10	---Green House	nos/kg	11.25	30
	9406.10.90	---Other	nos/kg	11.25	30
	9406.20.00	-Modular building units, of steel <i>-Other:</i>	nos/kg	11.25	30
	9406.90.10	---Green House	nos/kg	11.25	30
	9406.90.90	---Other	nos/kg	11.25	30

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) , discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Electric garlands of all kinds (heading 94.05);

- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 - 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 - 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 - 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).
 - 6.- For the purposes of heading 95.08 :
 - (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
 - (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
 - (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

- 1.- Subheading 9504.50 covers :

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
[95.01] [95.02] 95.03	9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	kg/nos	5	10
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank note, bank cards, tokens or by any other means of payment.			
	9504.20.00	-Articles and accessories for billiards of all kinds	nos	5	10
	9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	nos	5	10
	9504.40.00	-Playing cards	nos/ pkt	7.25	30
	9504.50.00	-Video game consoles and machines, other than those of subheading 9504.30	nos	5	10
95.05	9504.90.00	-Other Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes. -Articles for Christmas festivities:	nos	5	10
	9505.10.10	---Of felt	kg	5	10
	9505.10.90	---Other	kg	5	10
95.06	9505.90.00	-Other Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. -Snow-skis and other snow-ski equipment:	kg	5	10
	9506.11.00	--Skis	Pair	5	10
	9506.12.00	--Skis-fastenings (ski-bindings)	kg/nos	5	10
	9506.19.00	--Other	kg/nos	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
95.07		<i>-Water-skis, surf-boards, sailboards and other water sport equipment:</i>			
	9506.21.00	--Sailboards	nos	5	10
	9506.29.00	--Other	nos	5	10
		<i>-Golf clubs and other golf equipment:</i>			
	9506.31.00	--Clubs, complete	nos	5	10
	9506.32.00	--Balls	nos	5	10
	9506.39.00	--Other	nos /kg	5	10
	9506.40.00	-Articles and equipment for table-tennis	nos /kg	5	10
		<i>-Tennis, badminton or similar rackets, whether or not strung:</i>			
	9506.51.00	--Lawn-tennis rackets, whether or not strung	nos	5	10
	9506.59.00	--Other	nos	5	10
		<i>-Balls, other than golf balls and table-tennis balls:</i>			
	9506.61.00	--Lawn-tennis balls	nos	5	10
	9506.62.00	--Inflatable	nos	5	10
	9506.69.00	--Other	nos	5	10
	9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	pair	5	10
		<i>-Other:</i>			
	9506.91.00	--Articles and equipment for general physical exercise, gymnastics or athletics	kg/nos	5	10
	9506.99.00	--Other	nos	5	10
95.08		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of Heading 92.08 or 97.05) and similar hunting or shooting requisites.			
	9507.10.00	-Fishing rods	nos	5	5
	9507.20.00	-Fish-hooks, whether or not snelled	kg	5	5
	9507.30.00	-Fishing reels	nos/kg	5	5
	9507.90.00	-Other	nos/kg	5	5
		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres			
	9508.10.00	-Travelling circuses and travelling menageries	nos/kg	5	10
		<i>-Amusement park rides and water park amusements :</i>			
	9508.21.00	--Roller coasters	nos/kg	5	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
	9508.22.00	--Carousels, swings and roundabouts	nos/kg	5	10
	9508.23.00	--Dodge'em cars	nos/kg	5	10
	9508.24.00	--Motion simulators and moving theatres	nos/kg	5	10
	9508.25.00	--Water rides	nos/kg	5	10
	9508.26.00	--Water park amusements	nos/kg	5	10
	9508.29.00	--Other	nos/kg	5	10
	9508.30.00	-Fairground amusements	nos/kg	5	10
	9508.40.00	-Travelling theatres	nos/kg	5	10

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.10.00	-Worked ivory and articles of ivory	kg	9.5	20
	9601.90.00	-Other	kg	9.5	20
96.02	9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of Heading 35.03) and articles of unhardened gelatin.			
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	kg	9.5	20
	9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles <i>-Tooth brushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:</i>	nos	10	10
	9603.21.00	--Tooth brushes, including dental plate brushes	nos	15	15
	9603.29.00	--Other	nos	7.25	10
	9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	nos	7.25	10
	9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of Sub-heading 9603.30); paint pads and rollers	nos	7.25	10

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
96.04 96.05 96.06	9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	nos	7.25	10
	9603.90.00	-Other	nos	7.25	10
	9604.00.00	Hand sieves and hand riddles.	nos/kg	5	5
	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	nos	9.5	15
96.07		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.10.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor <i>-Buttons:</i>	kg	7.25	15
	9606.21.00	--Of plastics not covered with textile material	kg	7.25	15
	9606.22.00	--Of base metal, not covered with textile material	kg	7.25	15
	9606.29.00	--Other	kg	7.25	15
	9606.30.00	-Button moulds and other parts of buttons; button blanks Slide fasteners and parts thereof. <i>-Slide fasteners:</i>	kg	7.25	15
	9607.11.00	--Fitted with chain scoops of base metal	kg	9.5	15
	9607.19.00	--Other	kg	9.5	15
	9607.20.00	-Parts	kg	5	5
		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens, and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of Heading 96.09.			
96.08	9608.10.00	-Ball point pens <i>-Felt tipped and other porous-tipped pens and markers:</i>	nos	15	15
	9608.20.10	---Felt tipped and other porous tipped	nos	5	5
	9608.20.90	---Other marker etc.	nos	5	5
	9608.30.00	-Fountain pens, stylograph pens and other pens	nos	5	5
	9608.40.00	-Propelling or sliding pencils	nos	5	5
	9608.50.00	-Sets of articles from two or more of the foregoing Sub-headings	nos	5	5
	9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	nos/kg	5	5

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
		<i>-Other:</i>			
96.09	9608.91.00	--Pen nibs and nib points	nos/kg	5	5
	9608.99.00	--Other	nos/kg	5	5
		Pencils (other than pencils of Heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
	9609.10.00	-Pencils and crayons, with leads encased in a rigid sheath	nos/kg	5	5
96.10	9609.20.00	-Pencil leads, black or coloured	nos/kg	5	5
	9609.90.00	-Other	kg	5	5
	9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.			
			nos/kg	5	5
96.11	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.			
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	nos/kg	5	5
	9612.10.00	-Ribbons	nos/kg	5	5
	9612.20.00	-Ink-pads	nos	5	5
		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
96.13	9613.10.00	-Pocket lighters, gas fuelled, non-refillable	nos	7.25	15
	9613.20.00	-Pocket lighters, gas fuelled, refillable	nos	7.25	15
	9613.80.00	-Other lighters	nos	7.25	15
	9613.90.00	-Parts	nos/kg	7.25	10
96.14	9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of Heading 85.16, and parts thereof.	nos/kg	9.5	30
		<i>-Combs, hair-slides and the like:</i>			

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
96.16	9615.11.00	--Of hard rubber or plastics	nos/kg	7.25	20
	9615.19.00	--Other	nos/kg	7.25	20
	9615.90.00	-Other	nos/kg	7.25	20
96.17		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
	9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	9.5	15
	9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	9.5	15
96.18		Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.			
	9617.00.10	---Vacuum flasks complete	nos/kg	7.25	15
	9617.00.20	---Vacuum vessels complete	nos/kg	7.25	15
96.19	9617.00.90	---parts, other than glass inners.	nos/kg	7.25	15
	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	nos/kg	7.25	15
		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.			
96.20	9619.00.10	---Sanitary towel (Pads)	nos/kg	5	5
	9619.00.20	--- Napkins (Diapers)	nos/kg	15	15
	9619.00.30	--- Napkins liners	nos/kg	15	15
	9619.00.40	---Tampons and menstrual cups	nos/kg	15	15
	9619.00.90	---Other	nos/kg	15	15
		Monopods, bipods, tripods and similar articles.			
	9620.00.10	---Selfie stick for smart phone	nos/kg	15	15
	9620.00.90	---Other	nos/kg	15	15

Section XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

- 1.- This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 5.- (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	Sub-heading	Description of goods	Unit	Import Duty	
				SAARC	GENERAL
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of Heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.			
		<i>- Of an age exceeding 100 years :</i>			
	9701.21.00	-- Paintings, drawings and pastels	nos	10	10
	9701.22.00	-- Mosaics	nos	10	10
	9701.29.00	-- Other	nos	10	10
		<i>- Other :</i>			
	9701.91.00	-- Paintings, drawings and pastels	nos	10	10
	9701.92.00	-- Mosaics	nos	10	10
	9701.99.00	-- Other			
97.02		Original engravings, prints and lithographs.			
	9702.10.00	-Of an age exceeding 100 years	nos	10	10
	9702.90.00	-Other	nos	10	10
97.03		Original sculptures and statuary, in any material.			
	9703.10.00	-Of an age exceeding 100 years	nos	10	10
	9703.90.00	-Other	nos	10	10
97.04	9704.00.00	Postage or revenue stamps, stamp-post-marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of Heading 49.07.	kg	5	5
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.			
	9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	kg	10	10
		<i>- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :</i>			
	9705.21.00	-- Human specimens and parts thereof	kg	10	10
	9705.22.00	-- Extinct or endangered species and parts thereof	kg	10	10
	9705.29.00	-- Other	kg	10	10
		<i>- Collections and collectors' pieces of numismatic interest :</i>			
	9705.31.00	-- Of an age exceeding 100 years	kg	10	10

97.06	9705.39.00	-- Other	kg	10	10
		Antiques of an age exceeding 100 years.			
	9706.10.00	-Of an age exceeding 250 years	kg	10	10
	9706.90.00	-Other	kg	10	10

- 2. With respect to goods brought by passengers:** Goods, either accompanied or unaccompanied in accordance with the notice pertaining to goods of personal use allowed to be brought or taken by passengers, other than those exempted from customs duty, shall be levied duty according to the prescribed rates.

However,

- (1) Duty shall be levied as per the following on gold and ornaments of gold brought by passengers returning from abroad:

(a) In case of gold:

- (i) For the first fifty grams duty shall be levied according to the prevailing rate,
- (ii) For the additional fifty grams exceeding the initial fifty grams, three percent extra duty shall be levied in addition to the prevailing rate.

(b) In case of ornaments of gold:

- (i) No duty shall be levied on ornaments of gold up to twenty five grams accompanied by men and fifty grams accompanied by women.
- (ii) For the additional hundred grams exceeding the quantity prescribed by subclause (i) duty shall be levied according to the prevailing rate.
- (iii) For additional hundred grams exceeding the quantity prescribed in sub-clause (ii), three percent extra duty in addition to the prevailing rate shall be levied

However, for the purpose of subclause (i), (ii) and (iii), items not chemically treated such as rings, bangles and chains made by giving a simple shape shall not be deemed as ornaments.

- (2) The excess quantity of gold and gold ornaments, imported exceeding the quantity prescribed in clause (a) or (b) of subsection (1), shall be seized.
- (3) For the purpose of customs valuation of gold and gold ornaments brought by passengers, price list obtained from the international market shall be made available to the customs offices by the Department of Customs, on the 1st and 15th day of every Nepali month.

- (4) Foreign passengers are allowed to accompany personal used gold ornaments and silver ornaments, exceeding the prescribed limit of gold ornaments of 25 grams in case of men, 50 grams in case of women and 100 grams of silver ornaments, declaring at the customs point, paying twenty percent of the value of the ornaments as deposit after testing and to be taken back while returning. At the time of departure of such foreign passengers, ornaments brought as mentioned above shall be allowed to be taken back and the deposit made shall be refunded after testing the ornaments at the customs point. While testing, if any discrepancy is proved vis-à-vis the quantity and quality declared previously, it shall be punishable in accordance with the Customs Act, 2064 B.S.

However, ornaments brought for self-use by passengers from India travelling for social puposes, including marriage, shall be allowed to be brought on the condition of taking it back upon returning by making a declaration at the customs office.

- (5) Customs duty shall be exempted on the following goods, prescribed by the notice published in the Nepal gazette about goods allowed to be brought and taken, brought by Nepalese citizens returning from foreign employment with a labour permit:-

(i) One cellular mobile phone, in addition to the one being used, brought by passengers as mentioned above, upon returning after a continuous period of foreign employment of at least six months.

(ii) For passengers, as mention above, returning after a continuous period of employment of at least twelve months, one television of any size and type if they are registered under the Social Security Fund; one television of upto thirty-two inches if they are not registered under the said fund.

However, facility under this clause shall be provided only once by keeping a record of the same.

3. **Duty exemption on importation from India:** Goods produced in and imported from India into Nepal under a Letter of Credit procedure shall be granted an exemption of five percent on customs tariff to be levied for products subject to customs tariff of five percent to thirty percent and an exemption of three percent on customs tariff to levied for products subject to customs tariff that are higher than thirty percent, on ad-valorem basis (except in specific rate of duty).
4. **Duty exemption on importation from Tibet of China:** Goods produced in Peoples' Republic of China and imported into Nepal under Letter of Credit procedure from Autonomous Region of China, Tibet through land route shall be granted an exemption of five percent on customs tariff to be levied for products subject to customs tariff of five percent to thirty percent and an exemption of three percent for products subject to customs tariff that are

higher than thirty percent, on ad-valorem basis (except in specific rate of duty).

5. **Document of foreign exchange earnings may be submitted later:**

If an exporter is unable to produce documents pertaining to the foreign exchange earnings while exporting goods produced in Nepal of up to US\$ ten thousand, such export may be allowed on the condition of subsequent presentation of such documents at a later date. The exporter should submit the foreign currency receipt document or evidence of return of the exported goods within the six months. If the documents of payment receipt or evidence of the return of exported goods are not submitted within the stipulated period, the customs officer should forward in written to the concerned authority for necessary action in accordance with the Foreign Exchange (Realization) Act, 2019.

6. **Regarding SAFTA and goods included on the sensitive list:** Goods, other than those specified in the sensitive list of Government of Nepal listed in section 19 of this schedule & goods listed in section 20 of this schedule, that are produced in SAARC country and imported with the invoice issued by manufacturer or their authorized distributor under a letter of credit, along with a SAARC certificate of origin of goods obtained from such country under the provision of SAFTA agreement shall be granted partial exemption on the tariff rate prevailing as on Poush 17, 2062 B.S. (1st January 2006) and shall be charged customs duty as per the following tariff rate:

Prevailing Customs Tariff Rate on Poush 17, 2062 B.S. (1st January 2006)	Chargeable Customs Tariff Rate on imports from SAARC Countries
5%	5%
10%	6%
15%	7.25%
25%	9.5%
35%	11.25%
40%	11.25%
80%	11.25%

However,

- (1) If the duty prescribed by this Financial Act is lower than the tariff rate chargeable on importation from SAARC countries as stated above, then the duty as prescribed by the Act shall be charged.
- (2) Notwithstanding anything else mentioned in this section, if due to the partial or full exemption of customs duty granted by other sections of this schedule, the chargeable tariff is lower than that prescribed by

this section or if no duty is chargeable, then such partial or full exemption shall prevail.

- (3) Goods that were not provisioned in the tariff line of Poush 17, 2062 B.S. (1st January 2006) but added in section 1 of this schedule, and goods the Sub-heading of which has not been included in section 19 and 20 of this schedule, shall be charged customs duty as per the rates prescribed for the SAARC countries in this section on their importation from a SAARC country as per this section.
- (4) Partial customs duty exemption under this section shall not be granted if there is a discrepancy between the Sub-heading mentioned in documents including the SAFTA Certificate of Origin, Invoice issued by the manufacturer or their authorized distributor, Letter of Credit and the first six digit Sub-heading determined by the concerned Customs Officer or that which is declared at the Customs Office.

7. **Tariff on goods under SAFTA Agreement:**

Goods of the Sub-headings included in Section 20 of this Schedule, that are produced in SAARC country and imported with the invoice issued by manufacturer or their authorized distributor under a letter of credit, along with a SAARC certificate of origin of goods obtained from such country under the provision of SAFTA agreement shall be granted partial exemption on the prevailing tariff rate of Kartik, 2067 and shall be charged the tariff rate as follows. Goods which were not provisioned in the tariff line of Kartik 2067 B.S. (Oct 2010) but added in section 1 of this schedule, and goods the Sub-heading of which has not been included in section 19 and 20 of this schedule, shall be charged customs duty as per the rates prescribed for the SAARC countries in this section on their importation from a SAARC country as per this section.

Prevailing Customs Tariff Rate on Kartik, 2067 B.S.	Chargeable Customs Tariff Rate on imports from SAARC Countries
5%	5%
10%	9%
15%	14%
20%	18.5%
25%	22%
30%	27.5%
80%	30%

However,

- (1) If the duty prescribed by this Financial Act is lower than the tariff rate chargeable on import from SAARC countries as stated above, then duty as prescribed by the Act shall be charged.

- (2) Notwithstanding anything else mentioned in this section, if due to the partial or full exemption of customs duty granted by other sections of this schedule, the chargeable tariff is lower than that prescribed by this section or if no duty is chargeable, then the partial or full exemption shall prevail.
- (3) Partial customs duty exemption under this section shall not be granted if there is a discrepancy between the Sub-heading mentioned in documents including the SAFTA Certificate of Origin, Invoice issued by the manufacturer or their authorized distributor, Letter of Credit and the first six digit Sub-heading determined by the concerned Customs Officer or that which is declared at the customs office.

8. **Double exemption shall not be granted:** While providing exemption accorded by this schedule to any commodity, only one exemption shall be provided so as to avoid double privilege.

9. **Determination of value by depreciating of used vehicles, machines and equipment::**

- (1) If vehicles, machinery & equipment, imported under diplomatic privilege or duty facility or imported under returnable condition by a project or the contractor of the project or the consultant of the project on full or partial duty exemption or imported against a bank guarantee or on a deposit, or imported in the name of other institutions or organizations on full or partial duty exemption, are sold, given as a gift or kept by the importer for self use , such vehicle, machinery & equipment shall be allowed depreciation at the rate of ten percent per annum for up to five years on residual value basis on the value determined by the Customs Officer at the time of importation to ascertain the customs value for the purpose of charging customs duty.

However, a period of less than one year shall not be taken into account for the purpose of calculating depreciation.

(2) Except as mentioned in sub-section (1) above, if vehicles imported on a personal basis under partial customs duty exemption for personal use, are sold or the ownership is transferred to other persons, then the value for the purpose of charging customs shall be determined after allowing a depreciation at the rate of ten percent per annum for maximum up to five years on residual value basis.

However, a period of less than one year shall not be taken into account for the purpose of calculating depreciation.

- (3) Value of a vehicle shall normally be determined in accordance with sub-section (1) and (2) on the basis of foreign currency stated at the time of importation, except when determined value of a vehicle,

imported as per sub-section (1) and (2), at the time of importation is substantially lower than the value of other similar vehicle.

- (4) While calculating depreciation under the provision of sub-sections (1) and (2) above, depreciation shall be calculated from the date of manufacture of a vehicle and the facility of depreciation shall be accorded for the remaining period only after deducting the period of use in abroad before importation.
- (5) Notwithstanding anything contained in this section, sale of vehicles by diplomatic agencies shall be deemed as an auction.

10. **Regarding air freight of merchandise:** (1) While declaring the value of goods as per sub-section 3 of section 13 of the Customs Act, 2064 B.S at the customs office, imported for commercial purposes via air route, the importer must declare the value of goods, freight, and insurance charge separately. For the purpose of determination of value, the freight amount declared by the importer or the amount shown in the airway bill, whichever is higher, shall be added to determine the customs value. When the freight amount is not shown in the airway bill and the freight amount declared by the importer is below the actual freight amount, the customs officer should determine the value of the goods by adding estimated freight to be incurred on import via air route. The Customs Officer may collect the information regarding freight amount while importing goods via air routes from concerned airlines. It shall be the duty of the concerned airlines to provide information and description related to the freight amount actually paid or payable as requested by the Customs Officer.

If a discrepancy is found between the freight amount mentioned in the airway bill and the actual receipt of the freight amount by the concerned airline, the actual payment as recorded in the cash receipt of the concerned airline may be accepted.

- (2) Notwithstanding anything mentioned in sub-section (1), the air freight amount, if fixed by Director General, shall be applicable accordingly.

11. **Raw materials of goods to be exported may be imported on cash guarantee:** (1) Industries that do not have the permission of Bonded Warehouse facility may import their raw materials or auxiliary raw materials (including packing materials which are not produced in Nepal) needed for their products by depositing a cash guarantee of an amount equivalent to chargeable customs duty or agriculture reform fee provided that such industries intend to export their products through Letter of Credit or by using prevalent banking documents or intend to sell their products locally in convertible foreign currency under the following conditions and procedures. With regard to the packing materials not produced in Nepal, the facility mentioned above shall only be granted on the recommendation of the Department of Industry mentioning and certifying that such packing materials are not produced in Nepal.

- (A) Industries, while importing raw materials and auxiliary raw materials (including packing materials) under this section, should submit an application in the prescribed format to the Customs Officer for the provision of depositing cash guarantee of an amount equivalent to chargeable customs duty or agriculture reform fee at the time of clearance of the raw materials or auxiliary raw materials (including packing materials) and by mentioning that the finished products will be exported.
- (B) On the basis of the application received under clause (A), the raw materials or auxiliary raw materials (including packing materials) may be cleared on deposit of a cash guarantee of an amount equivalent to chargeable customs duty or agriculture reform fee. The details of the import as stated above shall be clearly mentioned on the passbook given to the importer at the time of importation of raw materials or auxiliary raw materials (including packing materials) or after the completion of the export procedure.
- (C) Goods produced from such imported raw materials or auxiliary raw materials (including packing materials) under this section should either be exported or sold locally in convertible foreign currency within twelve months from the date of importation.
- (D) The facility as per this section shall be granted only if produced goods are sold domestically in convertible foreign currency to the projects or agencies that have been granted partial or full duty exemption by the government of Nepal .
- (E) If the goods are exported or sold domestically in convertible foreign currency, then the evidence thereof and documents certified by a bank showing the receipt of foreign currency or if the goods are exported under a barter system then an evidence of import of goods in exchange of the goods so exported and an evidence of consumption ratio provided by the Department of Industry along with an application in the prescribed format should be submitted to the concerned customs office within the period prescribed by clause (C) for the release or refund of the deposit.

However, if the exporter furnishes an application before to the chief of customs office stating that owing to a lockdown, strike, natural calamity or other conditions beyond the control, the exporter, on being failure to export the finished goods or sell such goods domestically in convertible foreign currency or present an evidence of receipt of foreign currency within the period specified by clause (C) and the application deemed reasonable to the chief of customs office then the concerned chief of customs office may extend the time period maximum up to six months.

- (F) If the statements of the application submitted within the period prescribed by clause (E) is deemed reasonable, then the chief of

Customs Office should release the deposit within one month from the date of receipt of such application. Details of the deposit released should be mentioned in the passbook record.

- (G) The customs duty or agriculture reform fee chargeable on the raw materials or auxiliary raw materials (including packing materials) imported as per this section by an industry shall be adjusted with the deposit amount released and the same shall be recorded in the passbook.

However, if the industry demands that the deposit amount released be refunded then the amount so released shall be immediately refunded.

- (H) While exporting goods manufactured from raw materials or auxiliary raw materials (including packing materials) imported as per this section, there should be a value addition of at least ten percent on the transaction value of such goods at the time of importation.

- (I) If goods produced from raw materials or auxiliary raw materials (including packing materials) imported under this section are not exported, either fully or partially, as per the condition specified or are not sold domestically in convertible foreign currency as per the condition under clause (C), such un-exported quantity of goods shall be deemed as local sale and the chargeable duty shall be reconciled from the cash guarantee and a penalty of ten percent on the chargeable customs duty shall also be imposed to the importer.

12. **Special provision related to importation of vehicles:** (1) The following conditions have to be adhered to while importing passenger or cargo vehicles:

- A. Only an authorized sales agent in Nepal shall be allowed to import new passenger or cargo vehicles purchased from a manufacturing company or the authorized sales agent of such company.
- B. Reconditioned, used vehicles or vehicles which do not comply with the Nepal Vehicles Mass Emission Standard, 2069 shall not be allowed to import. Such vehicles, if imported, shall be seized.
- C. The importer who imports passenger or cargo vehicles under clause (A) for the purpose of sale, should publish the maximum retail-price (MRP) of such vehicles in a national level daily newspaper three times a year (in every four month).
- D. The Department of Customs may withhold the import and sales transactions and investigate importers who don't publish the maximum retail-price (MRP) of imported passenger or cargo vehicles as per the provision of clause (C) above.
- E. An importer of electric passenger vehicles or cargo vehicles or of batteries to be used in such vehicles should submit, an appropriate plan pertaining to the taking back of batteries used in vehicles

imported by the concerned importer from the buyer to whom such batteries were sold and a plan regarding the management of such batteries, to the customs office and also publish in the importers website. An importer who does not submit such plan shall not be permitted to import electric passenger and cargo vehicles.

F. Passenger and cargo vehicles imported in contravention of clause (A) shall have to be seized.

However,

1. Provision of clause (A) of this sub-section shall not apply to the passenger or cargo vehicles imported by a government agency, person or an agency with diplomatic or customs privilege and government projects operating under loan or grant assistance and on the importation of scooters by persons with physical impairment for their own use.
2. Provisions of clause (A) and (B) of this sub-section shall not apply on the importation of fire fighting vehicles.
3. Nepali citizens working for more than one year in Nepali diplomatic missions abroad and returning after completion of tenure of office, may import vehicles registered in his/her name and used during their tenure abroad, on the recommendation of Ministry of Forest and Environment Government of Nepal. However the depreciation privilege as per section (9) shall not be allowed.
4. Provision of clause (A) of this sub-section shall not apply on the importation of an ambulance in compliance with the standard prescribed by Ministry of Health and Population, to tractor of the heading 87.01 and special purpose motor vehicles of heading 87.05.
5. Provision of clause (A) of this sub-section shall not apply on the importation of vehicles in compliance with the Nepal Vehicles Mass Emission Standard, 2069, imported pursuant to the decision of the Council of Ministers, Government of Nepal, to be used for the purpose of assembly or conference of international or regional importance to be organized by Nepal.
6. Diplomats working in foreign diplomatic mission in Nepal may be allowed, if interested, to import used vehicles in compliance with the Nepal Vehicles Mass Emission Standard, 2069 on the recommendation of Ministry of Foreign Affairs, on reciprocal basis, on the condition of taking such vehicles back upon completion of their tenure of office in Nepal.
7. Provisions of clause (A) of this sub-section shall not apply on the importation of vehicles imported by persons, institutions

or bodies to whom partial or full customs duty exemption is granted accordance with this schedule or by a decision of Government of Nepal, provided such vehicles are purchased from the manufacturing company of such vehicles or the authorized sales agent thereof.

2. Vehicles of personal use and goods related to such vehicles brought in by tourists under a carnet shall be temporarily allowed to keep in Nepal continuously or intermittently for a period of upto six months over a span of twelve months (one year) from the date of first entry into Nepal. Tariff shall not be charged for such a period. However, the period recommended by a police office stating that the vehicle concerned had been under police custody owing to an accident or had been laying in a workshop for repairs, shall not be counted in the period specified by customs in the carnet concerned. Vehicles thus imported shall not be permitted to sell, gift or donate. If the vehicles permitted to enter into Nepal under carnet, are not taken back within the prescribed period of six months, then such vehicles shall ipso-facto be confiscated.
3. The temporary import of vehicles, other than those under carnet, such as motorcars, station wagons, jeeps, buses, trucks, tractors and trailers thereof, lorries, vans, three wheeler vehicles and motorcycles, shall be charged customs duty at flat rate as prescribed below in lieu of customs duty, excise duty and value added tax:-
 - (a) Rs. five hundred per diem on tractors and Rs. eight hundred per diem on tractor fitted with a trailer or trailer only.

However, no duty shall be charged to those tractors with a trailer loaded with goods and subsequently returned back empty within forty-eight hours. Tractors or trailers or tractors fitted with trailer thus imported shall be permitted to stay in Nepal for not more than thirty days.
 - (b) Vehicles except carnet, imported temporarily by paying a duty of Rs. six hundred per diem for car, jeep and van, Rs. six hundred per diem for tourist vehicles including bus and mini-bus, Rs. two hundred per diem for motorcycle including scooter and Rs. four hundred per diem for three wheeler vehicles, shall not be allowed to keep in Nepal for a period of more than thirty days in a year.

However,

 - i. No customs duty shall be charged on vehicles thus imported temporarily that return on the very day of entry upon visiting a nearest market.
 - ii. For vehicles to be temporarily imported pursuant to the provisions of a bilateral or a multilateral

agreement with Nepal, the provisions prescribed by such agreement shall prevail.

- iii. If the time as specified in this clause seemed inadequate, the Director General, on the opinion of chief of concerned office in writing, can extend the period for up to three months by collecting liable duty as prescribed by law for special purpose vehicles equipped with the necessary apparatus for film shooting, educational exhibitions and increasing social awareness.
- (c) Rs. one thousand seven hundred per diem for seven days at a time on trailers trucks and other vehicles, other than tractors, to be imported temporarily for the transport of goods.
- (d) Passenger and cargo vehicles imported temporarily should be mandatorily taken back. Vehicles specified in clause (a), (b) and (c) above may be seized if such vehicles are found to have been kept in Nepal for a overstay in excess to the period that declared in the customs declaration form or if proved stayed with furnishing false details. However, vehicles may be allowed to be taken back after collecting a duty for the period of overstay at the rate of Rs. one thousand two hundred per diem in the case of motorcycle and scooters and Rs. two thousand five hundred per diem in the case of other vehicles, if appropriate reason is found to exist in the course of taking back such vehicles, and the duty collected shall not exceed the value of such vehicle.
- (e) No temporary import duty shall be charged to Loaded container (Bullet) carrying LP Gas from abroad for a period of up to ninety-six hours to unload at the destination.
- (f) No temporary import duty shall be charged for a period of upto seventy two hours on trucks transporting goods, other than L.P.Gas, from abroad and trailers carrying containers with goods, to be unloaded at the destination or on trailers with empty containers to load goods kept at the customs area.
- (g) No temporary import duty shall be charged on trucks and trailers with containers loaded with goods, entering Nepal carrying goods from abroad, if such vehicles return by loading goods outside the customs area within forty-eight hours. If such vehicles return after forty-eight hours loading goods outside the customs area then temporary import duty in accordance with clause (c) shall be charged.

- (h) However, if cargo related vehicles as mentioned in sub-clause (e), (f) and (g) fail to return within the time specified in the said sub-clauses due to reasons such as general strike, natural calamity, accident and thus become liable to pay the temporary import duty, then the chief of customs office may extend an additional time period of up to three days and no duty shall be charged for the period so extended.
4. Vehicles and chassis thereof imported under chapter 87 should be registered as the type of vehicle as was mentioned while paying duty for the same. If it is to be registered and used as a different type of vehicle, it can be registered and used only after approval of the customs office recovering the difference in duty payable, if vehicles registered or used without required approval shall be seized.
5. While counting the number of seats for the purpose of heading 87.02, regular seats and the driver's seat shall be counted.
- However, no consideration of conductor's seat, other additional seats and folding seats shall be made in counting the numbers of seats.
6. Vehicles and machineries & equipment that are more than five years old and are imported under duty exemption by the Government of Nepal, Provincial Government, Local Level or an institution fully owned by the Government of Nepal, shall not be liable to customs duty if sold in auction.
- However, the five years limitation as stated above shall not be applicable to the auction of vehicles seized under Customs Act, 2007 and owned by the Government of Nepal as per the decision of the Government of Nepal.
7. On the certification by the concerned police office or by the Department of Revenue Investigation or by its field office that a passenger or cargo vehicle had been in its custody owing to an accident or in reference to an investigation then the chief of main customs office may waive the chargeable duty for the duration of the custody.
8. If any foreign passenger omits to pay the chargeable customs duty pursuant to this section while entering Nepal with his/her vehicle and subsequently appears before any customs office and applies for the payment of the duty so omitted, the Customs Officer, if deemed reasonable upon inquiry, may allow such vehicle to be taken back after imposing a penalty of Rs. twenty five thousand and collecting the chargeable duty.
- Provided that,
- (a) The date of entry of such vehicle into Nepal should be within seven days.

- (b) The vehicle should not be captured and submitted by any person or authority to the customs office as a legal case.

9. Cargo vehicle equipped with boring machine for extraction of ground water for drinking and irrigation purposes, may be allowed for temporary import by charging customs duty at a flat rate of Rs. three thousand per diem in lieu of customs duty, excise duty and value added tax. Such cargo vehicle equipped with boring machine thus imported shall be permitted to stay in Nepal for not more than six months. Such vehicles may be seized if they are found overstayed in excess to the prescribed period or found stayed with furnishing false statements in Nepal. However, such vehicles may be allowed to be taken back after paying a duty for the period of overstay at the rate of Rs. five thousand per diem, if appropriate reason is found to exist in the course of taking back such vehicles and the duty so charged shall not exceed the value of such vehicles.

13. Special provision pertaining to goods imported under customs duty facility:

- (1) Where vehicles, machinery & equipment and goods imported under duty facility or diplomatic privilege by a person or an agency with diplomatic privilege are sold or are given as a gift after five years from the date of importation, such vehicles shall be accorded a sixty percent exemption on the chargeable customs duty in accordance with this schedule. The duty facility or diplomatic privilege granted to a person for the importation of such vehicles, machinery & equipment and goods shall be provided only once during the period of tenure of office in Nepal of such person.
- (2) The following shall apply with respect to goods imported in the name of a project or the concerned contractor of the project for the purpose of operations of the project:
 - (a) With respect to passenger and cargo vehicles, construction machinery & equipment:
 - (i) Construction machinery & equipment to be imported in the name of a project operated by the government or the private sector or in the name of the contractor of the project operating pursuant to an agreement with the Government of Nepal or under a decision of the Government of Nepal; and passenger and cargo vehicles to be imported in the name of a government project or a foreign contractor related to the project or a joint venture between a foreign contractor and a Nepali contractor related to the government project can be allowed to be temporarily imported by taking a bank guarantee of an amount equivalent to the chargeable duty. Master list containing the details of goods of utmost necessity for the project to be

allowed for temporary importation under a bank guarantee should be approved by a gazetted Special Class Officer of the concerned body or by the Chief Executive Officer of the Investment Board.

However, with respect to projects operating under a foreign grant, construction machinery & equipment and passenger and cargo vehicles required for the project may be allowed for temporary importation by keeping a record of the same, under the terms of the agreement and on the recommendation of the Secretary of the concerned Ministry or the concerned development partner and on the condition that they are mandatorily taken back upon completion of the project. Goods thus imported shall not be allowed to be sold, donated, or transferred to anyone in Nepal.

- (ii) While importing passenger and cargo vehicles, construction machinery & equipment in accordance with sub-clause (i), clearance of the same should be made by clearly stating in the customs declaration form the period for which such passenger and cargo vehicles, construction machinery & equipment will be kept in Nepal. If such goods are required to be kept in Nepal for a period longer than the time period stated in customs declaration form due to project delay, permission of project extension must be taken from the concerned authority and the extension of the project duration should be notified to the Department of Customs. The Department of Customs shall inform of such time extension to the concerned customs office or other authorities.
- (iii) Passenger and cargo vehicles imported in accordance with sub-clause (i) should be registered in a distinctly identifiable way and the registration of such vehicles shall not be renewed after completion of the project. The concerned importer should furnish the information of registration along with a copy of the vehicle registration certificate of the passenger and cargo vehicles registered as above to the concerned customs office within thirty-five days from the date of registration.
- (iv) Unless otherwise the period of the project has been extended by the Government of Nepal, goods thus imported should be taken back within three months from the date of completion of the project or within

three months from the cancellation of the contract agreement.

Clarification: For the purpose of this section "Date of Completion of the Project" shall mean to include the defect liability period or the maintenance period as mentioned on the agreement.

- (v) If the goods are self-used, donated to others or are sold without being taken back as per the provision of sub-clause (iv), then the applicable duty as per the prevailing law has to be paid within the prescribed period. The passenger and cargo vehicles, construction machinery & equipment shall be seized if they are not taken back within the stipulated period or if the applicable duty is not paid and an amount equivalent to the applicable duty shall also be deposited to the revenue income of the government from the bank guarantee kept during temporary importation.
 - (vi) The concerned contractor of a project shall not be allowed to import vehicles, machineries, equipment and goods for another project unless the vehicles, machineries, equipment and goods imported for a previous project are taken back or the chargeable duty has been paid.
- (b) With respect to goods to be consumed in a project:
- While recommending to the Ministry of Finance for duty exemption on goods to be consumed in a project operating under foreign loan or grant or projects approved by the Investment Board, the particulars as given below should be included and the Master List containing the details of such goods should be approved either by a Gazetted Special Class Officer of the concerned body or by the Chief Executive Officer of the Investment Board.
- (1) Provision pertaining to tax exemption as contained in the agreement relating to foreign loan or grant or investment agreement approved by the Investment Board should be clearly mentioned,
 - (2) The price of the goods included in the Master List, excluding tax, should be mentioned in the rate analysis and cost estimate of the project,
 - (3) The value of goods to be imported from the total agreement amount should be mentioned,

- (4) Of the goods included in the Master List, goods that are to be procured in Nepal and goods that are to be imported should be clearly mentioned,
 - (5) If the Master List is to be amended then the reason and basis for the same should be clearly stated.
 - (c) The name, unit, unit price, total price (CIF, CIP, FOB, EXW or others), currency, commodity classification Sub-heading, country of origin of the goods, name of the project and the importer and the date of completion of the project should be clearly stated in the Master List as mentioned in clause (a) and (b) above.
 - (d) The per-unit price of the goods included in the master list as mentioned in Clause (a) and (b) shall be honored even if it less by up to twenty-five percent of the value as mentioned in the master list. If the unit price of the goods is less by more than twenty-five percent of the value as mentioned in the master list, such value shall have to be adjusted by revising the master list itself.
- (3) Goods imported under a facility pursuant to sub-section (2) shall only be allowed to use in the project for which they were imported. In case of consumable goods, the chargeable duty and a penalty of an amount equivalent to the chargeable duty shall be levied if such goods are found to have been used for purposes other than those of the specified project without the approval of the Government of Nepal. With respect to non-consumable goods, including vehicles, machinery & equipment, such goods shall be seized and if a bank guarantee has been kept in lieu of the duty, then an amount equivalent to the chargeable duty shall be deposited to the revenue income of the government.
 - (4) With respect to agreements to be done post Shrawan 1, 2080 pertaining to any projects to be operated with foreign grant assistance, no projects related agreements shall be allowed to be made in a manner that provides customs duty exemption on the importation of goods to be used in the projects which are sufficiently produced in Nepal such as cement, iron rod, iron pipe, plastic pipe, corrugated sheets, electric cable of heading 85.44. Ministry of Finance, Government of Nepal shall exempt the VAT and excise duty for such projects on the purchase of domestic products, by related projects, mentioned in this clause.
 - (5) Prior to concluding a project agreement related to duty exemption post Shrawan 1, 2080, the concerned agency making the agreement should take a prior approval from the Ministry of Finance, Government of Nepal. No duty exemption shall be accorded in relation to agreements made without approval.

- (6) A person who assists, by providing factual information, in the seizure of passenger and cargo vehicles, construction materials and equipments that have not been taken back within the time prescribed by subsection (2) or in respect of which duty has not been paid in accordance with subsection (2), shall be rewarded with an amount equivalent to ten percent of the amount obtained from the auction of such goods.

14. **Customs duty exemption as prescribed below shall apply to the following goods:**

1 **Customs duty to be fully exempt:**

- (a) Pet chips of Sub-heading 3907.61.00 and 3907.69.00 to be imported by Partially Oriented Yarn (POY) manufacturing industry on the basis of the limit set by Department of Industry based on the utilization ratio of raw materials and the ratio of domestic consumption to the export of finished goods.
- (b) Raw jute of Sub-heading 5303.10.00 and 5303.90.00 to be imported by jute industries.
- (c) Postage stamp of Sub-heading 4907.00.20, Aerogram of Sub-heading 4907.00.30, Passports of Sub-heading 4907.00.40, Excise stamp (stickers) of Sub-heading 4907.00.50 and post cards of Sub-heading 4909.00.00 to be imported by the Government of Nepal.
- (d) The transfer of ownership of vehicles, imported under partial customs duty facility for personal use, to the legal spouse (husband or wife) of a deceased person.
- (e) Goods of the following Sub-headings produced in and imported from India.

Chapter 25				
2502.00.00	2504.10.00	2504.90.00	2510.10.00	2511.10.00
2511.20.00	2513.10.00	2513.20.00	2519.90.00	2521.00.00
2525.10.00	2528.00.00			
Chapter 26				
2601.11.00	2601.12.00	2601.20.00	2602.00.00	2603.00.00
2604.00.00	2605.00.00	2606.00.00	2607.00.00	2608.00.00
2609.00.00	2610.00.00	2611.00.00	2612.10.00	2612.20.00
2613.10.00	2613.90.00	2614.00.00	2615.10.00	2615.90.00
2616.10.00	2616.90.00	2617.10.00	2617.90.00	

Chapter 44				
4401.11.00	4401.19.00	4401.21.00	4401.22.00	4401.31.00
4401.32.00	4401.39.00	4402.10.00	4402.20.00	4402.90.10
4402.90.90	4403.11.00	4403.12.00	4403.21.00	4403.22.00
4403.23.00	4403.24.00	4403.25.00	4403.26.00	4403.41.00
4403.42.00	4403.49.00	4403.91.00	4403.93.00	4403.94.00
4403.95.00	4403.96.00	4403.97.00	4403.98.00	4403.99.10
4403.99.90				

- (f) Partially Oriented Yarn (POY) of Sub-heading 5402.46.00 and man-made staple fiber of Sub-headings 5503.11.00, 5503.19.00, 5503.20.00, 5503.30.00, 5503.40.00, 5503.90.00, 5504.10.00, 5504.90.00, 5506.10.00, 5506.20.00, 5506.30.00, 5506.40.00, 5506.90.00 and 5507.00.00 imported by yarn manufacturing industries registered in Value Added Tax.
- (g) Blood preserving bag of plastics of Sub-heading 9018.90.20 required for blood transfusion service, and transfusion set under Sub-heading 9018.90.90, testing kits under Sub-heading 3002.90.10 and reagents under Sub-heading 3822.11.00, 3822.12.00, 3822.13.00, 3822.19.00, 3822.90.00 imported by Nepal Red Cross Society for the purpose as mentioned above.
- (h) Braille printer of Sub-heading 8443.31.00, 8443.32.00 and 8443.39.00, water indicator, light indicator and color indicative machineries of Sub-heading 8531.80.00, talking thermometer of Sub-heading 9025.19.90, Braille watch of Sub-heading 9102.99.00, magnifying glass of Sub-heading 9013.80.00, Braille compass of Sub-heading 9014.10.00, Braille books of Sub-headings 4901.91.00 and 4901.99.00, Braille embosser of Sub-heading 8443.39.00, Braille stencil machine of Sub-heading 8472.10.00, to be used by persons with visual impairment.
- (i) Chemicals of chapter 28, 29 and 38, paper of chapter 48 required for printing, cheque form and cheque book of Sub-heading 4907.00.60, coins of chapter 71, silver, gold and jewelries thereof of heading 71.06, 71.08 and 71.13, metal of chapter 74 and office equipment and items of similar nature, other than those entitled to duty exemption, of heading 84.72, imported in the name of Nepal Rastra Bank.
- (j) Books and newspapers of heading 49.01, 49.03 and 49.04 published by a foreign publisher.

- (k) Goods of heading 47.07, 72.01, 72.02, 72.04 76.01 and 79.01 to be imported by an industry.
- (l) Urine bag of Sub-heading 3926.90.31.

(2) **Only One percent customs duty to be charged:**

- (a) Aircraft of Sub-heading 8802.20.00, 8802.30.00 8802.40.00 and 8806.10.00; helicopter of Sub-heading 8802.11.00 and 8802.12.00; gear box of Sub-heading 8483.40.00; engine of Sub-heading 8407.10.00; Turbojet engine and Turbo-propellers of Sub-heading 8411.11.00, 8411.12.00, 8411.21.00 and 8411.22.00; tyre of Sub-heading 4011.30.00; tube of Sub-heading 4013.90.30; battery of Sub-heading 8507.10.00; nut, bolts, rivet of Sub-headings 7318.16.00, 7318.19.00 and 7318.23.00; Propeller, rotor and blade of Sub-heading 8807.10.00 ;piston of Sub-heading 8409.10.00; other parts of aircraft and helicopters of Sub-heading 8807.30.10 ;landing gear of Sub-heading 8805.10.00 and windshield of Sub-headings 7007.11.00 and 7007.21.00, imported by an airline service operating agency or a company licenced from the Civil Aviation Authority,

However, customs duty paid on importation of aircrafts, helicopter or engines thereof, shall be refunded if the aircrafts and helicopter or engine thereof are returned within three years from the date of importation or if they become incapable of re-operation due to an accident in Nepal and cannot be taken back due to the same reason.

- (b) Bits or powder of fish and bits of oyster of Sub-heading 0511.91.00; raw material of feed supplement of Sub-heading 2301.10.00 and 2301.20.00; gluten of corn of Sub-heading 2303.10.00; powder of limestone of Sub-heading 2521.00.00 and enzymes of Sub-heading 3507.90.00, imported by feed and poultry industries for domestic use,
- (c) Yarn of heading 52.05 and Sub-heading 5207.10.00 imported by textile and carpet industry,
- (d) Machinery & equipment of Sub-heading 9027.10.00, 9027.30.00 and 9027.90.10 and parts thereof of Sub-heading 9027.90.90 imported by industries,
- (e) Resin of heading 39.09 and 39.11, primary rubber of heading 40.01, synthetic rubber of heading 40.02, reclaimed rubber of heading 40.03, rubber processing oil of Sub-heading 2710.19.94, carbon black of Sub-heading 2803.00.00, zinc oxide of Sub-heading 2817.00.00, calcium carbonate of Sub-heading 2836.50.00, prepared rubber accelerators of Sub-heading 3812.10.00, stearic acid of Sub-heading 2915.70.00 and 3823.11.00, bladders of Sub-

heading 4016.95.00, tyre cord fabric of Sub-heading 5902.10.00, and silico manganese steel of Sub-heading 7229.20.00, imported by an industry producing tyres for its production purpose.

- (f) One percent customs duty shall be charged on the importation of mill/machinery of chapter 84, other than those of household use, imported by micro, cottage and small industries for their production purpose.
- (g) Machinery & equipment of chapter 84, other than those exempted from customs duty, imported by an industry producing organic insecticides used in agro farming for the production of organic insecticides,
- (h) Machinery & equipment and related spare parts of heading 84.02, 84.20, 84.44, 84.45, 84.46, 84.47, 84.48, Sub-heading 8421.12.00, 8451.29.00, 8451.30.00, 8451.40.00, 8451.50.00; chemical, dyes and polymer of heading 28.15, 28.30, 28.36, 28.47, 29.15, 32.04, 34.03, 38.09, 39.05, 39.06 imported by yarn and textile industry for own production purposes,
- (i) Vacuum ironing table of Sub-headings 9403.20.90 and 9403.60.00 and steam iron of Sub-heading 8516.40.00, imported by readymade garments exporting industries,
- (j) Separator of Sub-heading 8421.11.00; milk chilling vat of Sub-headings 7309.00.00 and 7611.00.00; liquid nitrogen of Sub-heading 2804.30.00; industrial refrigerator of Sub-heading 8418.10.00; container for liquid nitrogen of Sub-heading 7613.00.00 to be used in agro and animal based industries. Where there is a confusion resulting from the import of such machinery & equipment in CKD (completely knocked down) or SKD (semi knocked down) form, one percent customs duty and a bank guarantee of an amount equivalent to remaining customs duty should be taken at the time of importation and upon installation of the machinery & equipment, if it is established to be a machine, then, the bank guarantee shall be released,
- (k) Machinery and equipment of chapter 84 on which customs duty of five percent is charged, other than those of household use, and primary components including identifiable parts and accessories of machinery imported time and again in CKD (Completely Knocked Down) or SKD (Semi Knocked Down) condition as per the approved scheme of the Department of Industry.

However, exemption shall not be granted and duty in accordance with the rate prescribed shall be collected with

respect to storage tanks not fitted with mechanical apparatus, grinding ball, iron or steel pipe of chapter 73, heat resistant brick of chapter 69, transformers equipped in electric transmission line and lift of Sub-heading 8428.10.00, elevator of Sub-heading 8428.20.00, vending and money changing machine of heading 84.76 and goods of heading 84.29 similarly, exemption shall not be granted to spare parts and accessories of mill, machinery and equipment, to be imported as reserve or replacement, duty in accordance with the prescribed rate shall be collected. Similarly, duty exemption as prescribed by this sub-section shall not be granted to old or used mill, machinery, tools, equipments.

- (l) Withering net of heading 60.05, boiler of Sub-heading 8402.20.00, turf fan of Sub-heading 8414.59.00, weighing bridge of heading 84.23, roller sharpening machine of heading 84.59, plucking shears of Sub-heading 8201.60.00, cutting blade of Sub-heading 8208.40.00, insect trapping glue of Sub-heading 3506.99.00, tea processing machine, rolling table, tea blending machine and plucking machine of Sub-heading 8438.80.90, bearing of heading 84.82; spare parts of heading 8438.90.00; tea bag filter paper of Sub-heading 4823.20.10; aluminium foil of Sub-heading 7607.11.00; tea packing materials printed with name of industry therein of all Sub-headings of heading 48.19; printing label of Sub-heading 4821.10.00; and packing material of Sub-heading 3923.10.90, 3923.21.00, 3923.29.00, 3923.90.90, 4415.15.10 and 7612.90.00 imported by a tea industry,
- (m) Readymade nets of Sub-heading 5608.11.00; nylon thread of Sub-heading 5607.50.00 used for making nets; ready-made cages of Sub-heading 7314.49.00 for aquaculture; pumping set of Sub-heading 8413.81.00; aerator of Sub-heading 8414.59.00; fish venom of 3808.91.90; and hormones of Sub-headings 2937.19.00 and 2937.29.00 necessary for fish breeding, imported by registered fish farms,
- (n) Cotton of heading 52.01 and 52.03 imported by yarn industry,
- (o) Metal barrel of Sub-headings 7310.10.00 and 7310.29.00; roller, wheel plate and queen bee protection plate of Sub-heading 7326.90.00; gear pump of Sub-heading 8413.81.00; instruments for examining the standard of honey of Sub-heading 9031.80.00 and bee brush of Sub-heading 9603.90.00 required for bee keeping, imported by bee keeping industries,

- (p) Raw Amber of Sub-heading 2530.90.00, imported by an industry producing readymade jewellery to be exported abroad,
- (q) Insect traps of Sub-heading 3926.90.93 and 8516.79.10, mouse trapping glue of heading 35.06 used for agricultural purpose,
- (r) Special purpose utensils of Sub-heading 3924.90.10, 7323.93.00, 7323.94.00 and 7323.99.00, other than general utensils, used to feed grains and water to poultry, tray of Sub-heading 3926.90.99 used to plant and grow seeds,
- (s) Balances of Sub-heading 9016.00.00, imported by medicines manufacturing industry.
- (t) Brass rod of Sub-heading 7407.21.00 imported by industries producing valve of gas cylinders to be used for the production purposes of such industries,
- (u) Glue (hotmelt) of Sub-heading 3506.91.00, Super absorbent polymers of Sub-heading 3906.90.00, P.E. Film of Sub-heading 3920.49.10 and 3920.49.90, PPE film of Sub-heading 3921.19.10 and 3921.19.90, fluff pulp of Sub-heading 4703.21.00, tissue paper of Sub-heading 4803.00.00, release paper of Sub-heading 4811.90.90 and non-oven fabric of Sub-heading 5603.91.00. imported by an industry of manufacturing disposable diapers, baby wipes and sanitary pads for the manufacture to be used in the production of such goods.
- (v) Goods of heading 72.03 imported by an industry.
- (w) Crude Petroleum oil and crude oil obtained from bituminous minerals of Sub-heading 2709.00.00 produced and imported from India.
- (x) Chassis of Sub-headings 8706.00.40 and 8706.00.50; motor of Sub-headings 8501.10.00, 8501.20.00, 8501.31.00, 8501.32.00, 8501.33.00, 8501.34.00, 8501.40.00, 8501.51.00, 8501.52.00, 8501.53.00, 8501.61.00, 8501.62.00, 8501.63.00, 8501.64.00 and battery charger of Sub-heading 8504.40.10, imported by an industry registered to produce two wheeler, three wheeler or four wheeler passenger vehicles or cargo vehicles operated only by electric solar or battery and to be used for the production of the said vehicles; and steel sheet metal of heading 72.25, Steel tube of heading 73.06, brass metal of Sub-heading 7407.21.00, aluminum rod of Sub-heading 7604.10.90 and aluminum sheet metal of Sub-heading 7606.11.00 required for manufacturing chassis and frame of two-wheeler vehicles.

(3) Partial exemption of customs duty:

- (a) Ninety percent exemption on the chargeable customs duty shall be granted on the importation of staple fibers of Sub-heading 5503.11.00, 5503.19.00, 5503.20.00, 5503.30.00, 5503.40.00, 5503.90.00, 5504.10.00, 5504.90.00, 5506.10.00, 5506.20.00, 5506.30.00, 5506.40.00, 5506.90.00 and 5507.00.00, imported by carpet industries.
- (b) Five percent customs duty shall be charged on medicines falling under chapter-30 (except for Sub-headings 3002.12.00, 3002.13.00, 3002.14.00, 3002.15.00, 3002.41.00, 3002.42.00, 3002.49.00, 3002.51.00, 3002.59.00, 3004.90.41, 3004.90.49, and 3004.90.50 and human nutrients and salubrious vitamins).
- (c) Ten percent customs duty shall be levied on the importation of jute bleaching oil of Sub-heading 2710.19.70 by a jute industry for its production purpose.
- (d) Five percent customs duty shall be charged on oats with husks of Sub-heading 1004.90.00 imported by an industry producing corn flakes, oats, muesli, porridge, wheat flakes or similar breakfast cereals.
- (e) Ten percent customs duty shall be charged on the importation of polyester film, BOPP film, metalized CPP film and milky CPP film of Sub-heading 3919.90.00 and of all Sub-headings of heading 39.20 and 39.21, up to the quantities required to produce poly coating paper or printed lamination film, imported by industries registered in VAT and engaged in the production of poly coating paper and printed lamination.
- (f) Fifty percent exemption on the chargeable customs duty shall be granted on fertilized eggs of Sub-heading 0407.11.00 and 0407.19.00 required for poultry business and imported for the purpose of hatching of chicks.
- (g) Ten percent customs duty shall be levied on saree, lungi and dhoti of Sub-heading 6211.32.20, 6211.33.20, 6211.42.20, 6211.43.20, 6211.49.90, and cotton scarves of Sub-heading 6214.90.00.
- (h) Customs duty shall be charged as per the rate specified in heading 7108.13.00 on the importation of small coins under Sub-heading 7113.19.10 and 7113.19.90 inscribed with the logo of and imported by commercial banks, intended to be sold to the general people.
- (i) Four percent customs duty shall be charged on cables of Sub-heading 7312.10.00, and readymade gondolas of Sub-heading 8431.39.00 or steel sheets of Sub-heading

7210.90.00 required for producing readymade gondola, imported by an industry registered with the objective of operating cable car in Nepal.

- (j) Ten percent customs duty shall be charged on filler master batch of all Sub-headings under heading 39.20.
- (k) Five percent customs duty shall be charged on the import of D.E.P. of Sub-heading 2917.34.00 and incense compound of Sub-heading 3302.90.00, and ten percent customs duty shall be charged on the importation of white oil (liquid paraffin oil) of Sub-heading 2710.19.95 imported by incense sticks manufacturing industry.
- (l) On importation of chassis of heading 87.06 required to be attached with a refrigerating system to be used for transporting goods in cold storage and box to be fitted on such chassis and related machinery & equipment including chassis (refrigeration system), a cash deposit, of an amount equivalent to the chargeable customs duty shall be allowed and the balance of the cash deposit remaining after deducting one percent of the chargeable customs duty from the cash deposit so made shall be refunded after evidence has been furnished to the customs office to effect that a vehicle with a fully attached refrigerating system to be used to transport goods in cold storage has been made and registered with the concerned Transport Management Office.

However, to avail the facility as mentioned above, such cargo vehicle should be designed in a way not to be used for any other purpose, should permanently be equipped with the required apparatus, and all activities should be fully controllable by the driver from the dashboard. Such facility shall not be granted to ordinary transport vehicles with a temporarily mounted additional mechanisms. This condition shall also be applied to the vehicle of Sub-heading 8704.21.50, 8704.22.70, 8704.23.10, 8704.31.50, 8704.32.70, 8704.41.50, 8704.42.70, 8704.43.10, 8704.51.50, 8704.52.70 and 8704.60.10 equipped with a refrigerating system.
- (k) Seventy five percent on the chargeable customs duty shall be exempted on the importation of tallow oil of Sub-heading 1503.00.00, palm acid oil and acid oils of Sub-heading 3823.11.00 and 3823.12.00, and palm fatty acids of Sub-heading 3823.13.00, imported by distilled fatty acid manufacturing industry, installing splitting and distillation plant.
- (l) Preloaded or inbuilt software shall be classified with the hardware in which the software is loaded at the time of

import and duty shall be imposed accordingly. Such preloaded software shall not be classified separately.

- (m) Twenty percent customs duty shall be levied on acrylic emulsion of Sub-heading 3209.10.10 imported by a paint manufacturing industry to be used as a raw material and five percent customs duty shall be charged on the import of iron oxide of Sub-heading 2821.10.00 and titanium dioxide of Sub-heading 2823.00.00.

- (n) Ten percent customs duty shall be levied on means of transport of all Sub-headings of Heading 87.04 except double cab pickup, equipped with oxygen plant, used for the transport of live fish and fingerling and imported by a fishery firm having fishery area of at least one hectare.

However, to avail such facility, the means of transport should be designed in a way not to be used for other purposes, should permanently be equipped with the required apparatus, and all activities should be fully controllable by the driver from the dashboard. Such facility shall not be granted to ordinary transport vehicles imported with a temporarily mounted additional mechanisms.

- (o) Five percent customs duty shall be levied on the import of passenger bus of Sub-heading 8702.10.10 and chassis thereof of Sub-heading 8706.00.80, having capacity of 40 seats or more imported by cooperatives and companies registered for operating at least five such buses for public transport to be used for the said purpose. Such vehicles shall not be allowed to sold or transfer their ownership for a period of ten years from the date of import, except to cooperatives and companies registered for operating public transport. If such vehicles are sold or if the ownership is transferred within ten years then the entire duty in accordance with the prevailing law shall be levied.

- (p) Twenty percent customs duty shall be levied on slit steel coil of all Sub-headings under heading 72.10 or 72.12 on which thirty percent customs duty is chargeable, imported for the purpose of producing goods required for the construction of the pre-fabricated buildings by an industry registered for the production of goods required for the construction of the such buildings.

- (q) Fifteen percent customs duty shall be levied on importation of base oil of Sub-heading 2710.19.60, imported by an industry registered with the objective of manufacturing grease and lubricating oil.

- (r) Ten percent customs duty shall be levied, based on the production capacity and annual consumption quantity of the industry, on the importation of non-woven fabric of Sub-heading 5603.12.00, 5603.13.00 and 5603.14.00 imported by bag manufacturing industry.
- (s) Seventy five percent exemption on the chargeable customs duty shall be provided on the import of parts and accessories used for manufacturing electric motorcycles or scooters of heading 87.14, imported by electric motorcycles or scooter manufacturing industry for their production purposes and parts and accessories of heading 87.08, used in electric rickshaws, imported by electric rickshaws manufacturing industry to be used for their production purposes.
- (t) Fifty percent of chargeable customs duty shall be exempted on the import of petroleum bulk bitumen of Sub-heading 2713.20.00, imported by an industry for their own manufacturing purpose.
- (u) Ninety percent of chargeable customs duty shall be exempted on the importation of sunflower seeds of Sub-heading 1206.00.00, imported by industries for the production of sunflower oil.
- (v) Ninety percent on chargeable customs duty shall be exempted on the import of soya seeds of Sub-heading 1201.90.00, imported by refined soya-bin oil & soya cakes manufacturing industries.
- (w) Ten percent on the chargeable customs duty shall be exempted on the import of soya-bin cakes of Sub-heading 2304.00.00, imported by feed and poultry industries.
- (x) Ninety percent on the chargeable customs duty shall be exempted on the import of rape seeds, colza and canola seed of Sub-heading 1205.10.00, and on mustard seeds of Sub-heading 1207.50.00, imported by an edible oil producing industry.
- (y) Twenty five percent on the chargeable customs duty shall be exempted on the import of motor vehicle in unassembled condition of heading 87.02 and 87.03 imported by motor vehicle assembling industry.
- (z) Five percent customs duty shall be levied on the importation of normal butyl alcohol of Sub-heading 2905.13.00, ethyl acetate of Sub-heading 2915.31.00, vinyl acetate monomer of Sub-heading 2915.32.00 and poly vinyl alcohol of Sub-heading 3905.30.00, imported by Adhesiv manufacturing industry.

- (aa) Five percent customs duty shall be levied on the import of air handling unit of Sub-heading 8415.83.10, imported by pharmaceutical industries needed for the production and maintaining the standard of medicine.
- (ab) Five percent customs duty shall be levied on the import of shipping container of heading 86.09, imported by a shipping company.
- (ac) Ninety percent exemption on chargeable customs duty shall be granted on the import of tampons and menstrual cups of Sub-heading 9619.00.40.
- (ad) Fifteen percent customs duty shall be charged on the importation of plastic based cardiograph paper and ultrasonography paper of heading 39.20.
- (ae) Fifteen percent customs duty shall be charged on the importation of plastic based mixed fabrics of heading 39.21.

15. **Duty exemption on the recommendation of the concerned agency of the Government of Nepal:**

(1) **Customs duty to be fully exempt:**

- (a) On used vehicles that have crossed fifteen years from the initial year of manufacture, imported by diplomatic missions, projects, personnel, and other agencies (governmental and non-governmental institutions) under duty facility, that are to be scrapped off in a way not be used again and de-registered by taking approval from the Ministry of Finance.
- (b) The following goods to be imported in the name of Nepal Army on the recommendation of the Ministry of Defense, Government of Nepal:-
 - (i) Arms and armaments, bullets, ammunition and their spare parts, special kind of oil and tollys, accessories, explosive materials, raw materials for the production of military goods, and machinery & equipment and parts thereof for military use,
 - (ii) Tools, appliances, medicine and related goods necessary for treatment of army personnel, horses, and mules,
 - (iii) Communication equipment and goods necessary for its operation used by Nepal Army,
 - (iv) Heavy earth-moving plant, tools and spare parts thereof, optical equipment used for engineering survey and construction work and materials of

- defense stores as specified by the Government of Nepal, Ministry of Defense,
- (v) Camping equipments and goods necessary for Special Forces and Para-troopers,
 - (vi) Furniture and goods, medicine, medical equipment, and other appliances necessary for army hospital,
 - (vii) Airplanes, helicopters and parts thereof, parachute (with bags) tools, and ground equipment to be imported in the name of Nepal Army,
 - (viii) Goods to be used for rescue activities during a calamity,
 - (ix) Armored personnel carrier, motor vehicle, arms and armaments and all other goods imported for the use of Army camp and to be exported under keeping on record by peace keeping force of Nepal Army deputed on the request of United Nations Organization.
- (c) The following goods to be imported in the name of Armed Police Headquarter on the recommendation of Ministry of Home Affairs, Government of Nepal:-
- (i) Machinery & tools necessary for the maintenance of peace and security,
 - (ii) Arms and armaments,
 - (iii) Equipment of riot control,
 - (iv) Equipment and tools needed for operating hospital,
 - (v) Communication related goods used by the Armed Police (As recommended by Ministry of Communication and Information Technology),
 - (vi) Equipment and other goods required for investigation of a crime,
 - (vii) Goods related to explosives necessary for Armed Police,
 - (viii) Goods necessary for a scientific laboratory,
 - (ix) Goods to be used for rescue activities during a calamity,
 - (x) Armored personnel carrier, motor vehicle, arms and armaments and all other goods imported for use of Armed police force and to be exported under keeping on record by peace keeping force of Nepal Armed police force on the request of United Nations Organization.

- (d) The following goods to be imported in the name of Nepal Police on the recommendation of Ministry of Home Affairs ,Government of Nepal,:
- (i) Machinery & tools necessary for the maintenance of peace and security,
 - (ii) Arms and armaments,
 - (iii) Equipment necessary of riot control,
 - (iv) Equipment and tools needed for operaing hospital,
 - (v) Communication related goods used by the Nepal Police (As recommended by Ministry of Communication and Information Technology),
 - (vi) Goods related to traffic,
 - (vii) Finger prints and necessary goods related to it,
 - (viii) Equipment and other goods required for investigation of a crime,
 - (ix) Goods related to explosives necessary for Nepal Police.
 - (x) Goods necessary for a scientific laboratory,
 - (xi) Goods to be used for rescue activities during a calamity,
 - (xii) Armored personnel carrier, motor vehicle, arms and armaments and all other goods imported for use of Nepal police and to be exported under keeping on recored by peace keeping force of Nepal police on the request of United Nations Organization.
- (e) Goods in transit to be imported/exporterd via Nepal by mountineering expedition team on the recommendation of the Department of Commerce, Supply and Consumer Protection.
- (f) The following goods to be importated of the on the recommendation of the Ministry of Health and Population, Government of Nepal:
- (i) Construction materials, medical equipment and instruments needed for the construction and operations of a hospital imported in the name of National Academy of Medical Sciences Bir Hospital, Tribhuvan University Teaching Hopsital, B.P. Koirala Memorial Cancer Hospital, B. P. Koirala Institute of Medical Sciences, Shahid Gangalal National Heart Centre, and Manamohan Cardiothoracic Vascular & Transplant Center,

- (ii) Cancer preventative Glivec HGC and similar medicines to be distributed on free of charge to cancer patients, imported by the government owned or community hospitals,
 - (g) Spare parts of Sub-heading 8409.99.90, heading 84.48, Sub-heading 8452.90.00, heading 84.55, heading 84.82 and Sub-heading 8483.90.00 imported by jute industries for their operations, on the recommendation of the Department of Industry.
 - (h) Digital copy, tape, cassette or reels of old historical films and documentaries lying abroad and imported on the recommendation of the Film Development Board.
 - (i) One unit of agriculture ambulance or cargo vehicle of heading 87.04, imported by local authority (Government) on the recommendation of the Ministry of Agriculture and Livestock Development, Government of Nepal. Such agricultural ambulance or cargo vehicles shall not be sold or ownership transferred till the seven years from the date of import.
 - (j) All the raw materials required for the industries that manufacture materials to be used by disabled person, on the recommendation of the Department of Industry.
- (2) **Only one percent customs duty to be charged:**
- (a) On the importation of ambulance in compliance with the following conditions and up to the following quantities, and hearse imported up to the following quantities pursuant to clause (a) of section 12 of this schedule, imported by authorized private or community hospitals or the local level on the basis of the recommendation of and in accordance with the standards set forth by the Ministry of Health and Population, Government of Nepal:-
 - (i) One ambulance and one hearse imported for a private or community hospital having bed capacity of less than hundred beds and up to two ambulances and one hearse for private or community hospital having bed capacity of hundred or more beds; two ambulances for rural municipality, three ambulances for municipality and four ambulances for sub-metropolitan and metropolitan city. The maximum price of ambulance imported by local level pursuant to this sub-clause should be up to Rs. sixteen lakhs.

While recommending pursuant this sub-clause, Government of Nepal, Ministry of Health and Population should mention specifically in the

recommendation letter that such facility was not previously granted to such private or community hospital or local level.

The facility mentioned above shall also be granted on the importation of another ambulance and hearse as substitute on the submission of evidence in the customs office that the previously imported ambulance or hearse has been scrapped off by the concerned Office of Transport Management because of its unusable condition due to it being 10 years old or due to an accident or due to any other reason.

- (ii) The following conditions have to be adhered to while importing an ambulance or hearse pursuant to clause (b) or sub-clause (i) of this clause:
- (1) While importating ambulance or hearse, the word 'AMBULANCE' or 'HEARSE' must be written in capital letters on the front and rear side of the vehicle in a visible manner from a distance.
 - (2) The ambulance must be fitted with a siren, emergency light, stretcher and other necessary equipment.
 - (3) There should not be any seats behind the driver's seat of the ambulance or the hearse.
 - (4) Such ambulance and hearse shall not be used for purposes other than carrying patients and corpses respectively.
 - (5) Such ambulance and hearse should be operated in compliance with Vehicles Mass Emission Standard of Government of Nepal.
 - (6) At the time of registration of the imported ambulance or hearse, the words 'ambulance' or 'hearse' should be clearly mentioned in the registration book.
 - (7) "Duty Exempted by Government of Nepal" should be written on ambulance in capital letters and should be visible from a distance.
 - (8) The fare charge for services including for carrying of patients should be in accordance with that fixed by the Ministry of Health and Population, Government of Nepal.

- (iii) In case of violation of the conditions mentioned in sub-clause (ii), the ambulance or hearse shall be seized and a penalty of an amount equivalent to the value of such ambulance or hearse shall be imposed.
- (b) On the importation of one ambulance and one hearse in accordance with the conditions mentioned in sub-clause (ii) of clause (a) of this sub-section and in compliance with the criteria set by the Ministry of Health and Population, Government of Nepal, imported by an association, institution, company, and industry registered according to law, excluding government, community and private hospitals, on the recommendation of Ministry of Health and Population, Government of Nepal.

The facility mentioned above shall also be granted on the importation of another ambulance and hearse on the submission of evidence in customs office that the previously imported ambulance or hearse has been scrapped off by the concerned Office of Transport Management because of it being in an unusable state due to it being 10 years old or due to an accident or due to any other reason.

While recommending according to this Clause, Government of Nepal, Ministry of Health and Population should specifically mention in the recommendation letter that such facility was not previously utilized by such institutions or that if such facility already utilized, the ambulance or hearse so imported under a facility had been scrapped and deregistered.

- (c) Ambulance and hearse imported by government hospitals on the recommendation of Ministry of Health and Population, Government of Nepal as per the standard prescribed by such ministry.
- (d) Notwithstanding anything contained in Industrial Enterprises Act, 2076 B.S., on the importation of industrial machinery and spare parts of Chapter 84, imported for the promotion and improvement of industries that have incurred heavy losses owing to internal or external factors, by declaring any of such industries as a sick industry through a notification in the Nepal Gazette by the Government of Nepal and imported in accordance with the recommendation of the agency prescribed by the notification for the rehabilitation of such industries.
- (e) **The following goods on the recommendation of the Department of Livestock Services:**

- (i) Raw materials and auxiliary raw materials of chapter 28 and 29 and packing materials of heading 39.23, 48.19 and 63.05 and of Sub-heading 8309.90.90 imported by feed and poultry industry and feed supplement manufacturing industry,
 Recommendation for the entire quantity likely to be consumed in a fiscal year can be made at once. While recommending the import of such raw materials, auxiliary raw materials and packing materials printed with the trademark of the industry, the Department of Livestock Services should recommend on the basis of consumption ratio, sales, and exported quantity.
- (ii) Semens of pure-bred genus bovine or animal embryo of Sub-heading 0511.10.00 for breeding improvement to be imported from abroad.
- (f) Goods required to manufacture an agricultural machinery and equipments imported on the recommendation of Department of Industry by an industry registered so as manufacture agricultural machinery and equipments,
 Recommendation for goods as per this clause should be given in accordance with the annual production capacity of the industry.
- (g) Following items on the recommendation of Alternative Energy Promotion Centre:-
 - (i) Alternative sources of energy such as wind mill of Sub-heading 8502.31.00 used to produce electricity from wind, and accessories and parts thereof of Sub-heading 8503.00.10,
 - (ii) Following equipment, other than those specified for tariff exemption, used for the generation of electricity from solar energy:-
 - (1) Solar charge controller of Sub-heading 8504.40.90,
 - (2) Antimonial lead alloy ingot of Sub-heading 7801.91.00; lead of Sub-heading 7801.10.00 and 7801.99.00 and battery box, separator and tubular bag of Sub-heading 8507.90.00,
 - (3) Battery operated water pump (D.C. pump) of Sub-heading 8413.70.99,
 - (4) Solar inverter of Sub-heading 8504.40.90 having capacity of more than eighty percent,

- (5) Lithium ion battery of Sub-heading 8507.60.00, having capacity of less than 10 ampere and of less than 12 volts, to be used in mini solar lamp (Saurya Tuki).
- (iii) Main gas valve of Sub-heading 8481.10.00 required for bio-gas including gobar (dung) gas and other valves used in bio-gas, and fittings thereof of Sub-heading 7307.23.00, elbow of Sub-heading 7307.99.00, gas pipes of Sub-heading 3917.39.00, gas gauge of Sub-heading 9028.10.00, biogas (dung gas) lamps of Sub-heading 5908.00.00, gas taps (brass) of Sub-heading 8307.90.00, bio gas stoves of Sub-heading 7321.11.00 and parts thereof of Sub-heading 7321.90.00, reduction elbows of Sub-heading 7307.92.00, and rubber hose pipe of Sub-heading 4009.31.00,
- (iv) Raw materials recommended by the Department of Industry or the Department of Cottage Industry as being necessary for the production of batteries that generates electricity from dung, imported by industries producing such batteries, up to the quantities within the annual capacity of such industry and as specified in the approved scheme,
- (v) Bio stove (rice husk stove) of Sub-heading 7321.19.00 based on bio energy, bakelite handle of Sub-heading 7321.90.00 and high speed DC fan of Sub-heading 8414.59.00,
- (vi) Dryer of Sub-heading 8419.39.00; carbonization furnace of Sub-heading 8417.80.00; briquette machine including bio-fuel producing machines of Sub-heading 8479.89.70; mixer machines of Sub-heading 8479.82.00; wood plate burner of Sub-heading 8416.20.00; bio-mass gasifier and parts thereof of Sub-heading 8419.11.00 and chemicals of heading 28, 29 and 38 imported for the production of bio-fuel (solid, liquid and gas),
- (vii) Goods of the following Sub-headings operating exclusively from solar energy and used for the production of solar energy:
7410.21.00, 7607.19.00, 8403.10.00, 8403.90.00, 8412.80.00, 8419.34.00, 8516.60.11, 8516.60.12, 8516.60.19, 8516.60.20, 8516.60.30 and 8516.60.90.

- (h) Hemodialysis machine, dialysis re-processor, dialyzer and tubing thereof of Sub-heading 9018.90.90; dialysis bed of Sub-heading 9402.90.20 and chair of Sub-heading 9402.90.90, used for kidney treatment; echocardiograph of Sub-heading 9018.11.00 video scope, cath lab, heart-lung machine and defibrillator of Sub-heading 9018.19.90 used for cardio treatments; Positron Emission Tomography (PET) scan machine, Computed Tomography (CT) scan machine and mammography of Sub-heading 9022.12.00, used for treatments of cancer; brachytherapy and linear accelerator of Sub-heading 9022.21.00, flow cytometer, next-generation sequencer, protein microarray platform, and multiplex real-time PCR of Sub-heading 9018.90.30, Magnetic Resonance Imaging (MRI) machine of Sub-heading 9018.13.00, used for the treatment of diseases, and imported by a government hospital, community hospital, and non-profit hospitals on the recommendation of the Ministry of Health and Population, Government of Nepal.
- (i) Compressor of Sub-heading 8414.30.00, air handling unit of Sub-heading 8415.83.10, chiller of Sub-heading 8418.69.10, heat exchange units of Sub-heading 8419.50.00, valve of Sub-heading 8481.80.90, including thermocol of Sub-heading 3921.90.91, required for the construction of cold storage units for the preservation of agricultural produce; special purpose plastic sheet required for poultry farming under the heading 39.20 and 39.21, egg crate of Sub-heading 4819.10.10 and 3923.10.20 and S.S. wall table required for keeping seeds used for the production of mushroom of Sub-heading 9403.20.90, imported by a livestock farming/keeping industry, agricultural firms and companies, including agricultural cooperatives, on the recommendation of Ministry of Agriculture and Livestock Development, Government of Nepal,
- (j) Insecticides of Sub-heading 3808.91.90, fungicides of Sub-heading 3808.92.00, herbicides of Sub-heading 3808.93.10 and rodenticides of Sub-heading 3808.99.11 to be used only in agro farming and raw materials imported by an industry producing the aforementioned goods on the recommendation of the Plant Quarantine and Pesticide Management Center specifying the quantities and duration of import; disinfectant, water sanitizer, water acidifier of Sub-heading 3808.94.90 required for the biological safety of livestock imported on the recommendation of Department of Livestock Services.
- (k) The following goods imported on the recommendation of the Ministry of Health and Population, Government of Nepal.

- (i) Medical and surgical machines, instruments, and appliances of chapter 84 and 90; valves and stents of Sub-heading 9021.90.30 to be transplanted into heart; pacemakers and part of pacemakers of Sub-heading 9021.50.00; Arterial Septal Defect (ASD), Patent Ductus Arterus (PDA), Ventricular Septal Defect (VSD), Left Atrial Appendage (LLA) devices, Vascular Plugs of Sub-heading 9021.90.90 used for transplantation on heart and human body imported by government hospitals, hospitals running under government grant, and community hospitals,

However, with respect to goods imported as mentioned above, full exemption of customs duty shall be accorded if such goods are taken for repair or brought back after repair or identical goods in lieu of such goods are imported during the period of warranty or guarantee within one year from the date of import.

- (ii) Raw materials of Sub-headings 3926.90.39, 3926.90.99, 9001.10.00, 9001.20.00 and 9001.90.00 and auxiliary materials thereof; machinery & equipment and parts thereof, required for the production of intraocular lens to be used in treatment of eye, imported by government hospitals, hospitals running under government grant, community hospitals and non-government hospitals.

- (l) Construction equipments, plant, machinery, tools and related parts thereof, explosives, penstock pipes and steel plates imported by the concerned project or the contractor of the project for reservoir and semi-reservoir based hydro-electricity projects of capacity exceeding 200 MW on the recommendation of the Investment Board with respect to projects to be approved by the Board and of the Electricity Development Board with respect to other projects.

Recommendation pursuant to this clause should be made in accordance with the quantity as specified in the detailed engineering design report of the hydro-electricity project.

- (m) Garbage container of Sub-heading 7309.00.00 imported on the recommendation of the concerned local level government by the recycling industries after collecting garbage.
- (n) Vehicles imported by a foreign missions or a donor agency on a diplomatic privilege or customs facility to be handed over to a project by converting its number plate to a governmental number plate under an approved annual

program of the project or vehicles imported in the name of a project under full or partial duty facility (excluding vehicles imported against a bank guarantee or on keeping a book of record) and to be handed over to a government agency by changing its number plate to a governmental number plate upon the completion of the project with the recommendation of the Ministry of Finance, Government of Nepal or to be handed over to an approved non-profit community hospital having a bed capacity of more than 15 beds,

However, such facility shall not be granted to vehicles exceeding 10 years from the date of manufacture.

- (o) Raw materials, auxiliary raw materials and chemicals of chapter 28, 29 and 38; starches of all Sub-headings of heading 11.08; Herbs' extracts of Sub-heading 1302.19.00, vegetable, bee and other wax of heading 15.21; other sugar of sugarcane of Sub-heading 1701.14.90; lactose of Sub-heading 1702.11.00; glucose of Sub-heading 1702.30.10 and 1702.30.20; dextrose of Sub-heading 1702.30.30; fructose or other sugar of Sub-heading 1702.90.90; empty cachets of a kind suitable for pharmaceutical use of Sub-heading 1905.90.40; ethanol of Sub-heading 2207.10.10 and 2207.20.90; rectified spirit of Sub-heading 2207.10.20 and 2207.20.10; magnesium oxide of Sub-heading 2519.90.00; white soft paraffin and petroleum jelly of heading 27.12; colors of all Sub-headings of heading 32.03 and 32.04; coating material of heading 32.05; essential oil of Sub-heading 3301.90.00; aromatic substances of Sub-heading 3302.90.00; tween 80 sodium lauryl sulphate of heading 34.02; wax of Sub-headings 3404.20.00 and 3404.90.00; sodium caseinate of Sub-heading 3501.90.00; enzyme of Sub-heading 3507.90.00; polyvinyl pyrrolidone (vinyl acetate) acetate of Sub-heading 3905.99.00; carbomers of Sub-heading 3906.90.00; primary silicones of Sub-heading 3910.00.00; micro-crystalline cellulose of heading 39.12; co-polymer test making of heading 39.14; rubber stopper of Sub-heading 4014.90.00; labels of Sub-heading 4821.10.00; ampoules of Sub-heading 7010.10.00; flexible aluminum tubes of Sub-heading 7612.10.00; packing materials of all Sub-headings of heading 39.20, 39.21 and 48.19 and of Sub-headings 3923.10.10, 3923.10.90, 3923.30.90, 3923.50.00, 7010.90.00, 7607.11.00, 7607.19.00, 7607.20.00 and 9602.00.00, and measuring cups of up to 15 ml capacity of Sub-heading 3926.90.99 to be imported by a pharmaceutical industry on the recommendation of the Department of Drug Administration.

The Department of Drug Administration may make a recommendation for the entire quantity required in a fiscal year at once by taking into account the consumption ratio of raw materials, domestic consumption and exported quantity to abroad.

- (p) Construction equipment, machinery, tools, and spare parts thereof required for the generation, transmission, distribution, operation, and maintenance of hydropower plants imported by the concerned hydro-electricity project or the contractor thereof on the recommendation of the Investment Board with respect to projects to be approved by the Board, and of the Department of Electricity Development with respect to other hydropower projects, and construction equipment, machinery, and related spare parts thereof required for the generation, transmission, distribution, operation, and maintenance of the electricity from solar and wind energy imported on the recommendation of the Alternative Energy Promotion Center,
- (q) Wheat seed of Sub-heading 1001.11.00 and 1001.91.00, maize seed of Sub-heading 1005.10.00, rice seed of Sub-heading 1006.10.10, vegetable seed of Sub-heading 1209.91.10, 1209.91.20, 1209.91.30, 1209.91.40, 1209.91.50 and 1209.91.90; and advanced seeds of Sub-heading 1209.21.00, 1209.22.00, 1209.23.00, 1209.24.00, 1209.25.00 and 1209.29.00 imported on the recommendation of Seed Quality Control Center,
- (r) Deep cycle lead acid batteries of Sub-heading 8507.20.00 to be used in clean (Safa) tempo and lithium ion battery of Sub-heading 8507.60.00 to be used in clean tempo operating in Kathmandu Valley, imported on the recommendation of Department of Environment.
- (s) Newsprint of Sub-heading 4801.00.00, imported by media houses permitted to publish newspapers, imported on the recommendation of the Ministry of Communication and Information Technology, Government of Nepal.
- (t) Green house of Sub-heading 9406.10.10 and 9406.90.10 and pipe of heading 39.17 and 73.07, pipe fittings of heading 39.17 and 73.06, water pump of Sub-heading 8413.70.19, 8413.70.91, 8413.70.92, 8413.70.99 and 8413.81.00 used for irrigation purposes, imported by agricultural, floricultural and horticultural firms on the recommendation of the Ministry of Agriculture and Livestock Development, Government of Nepal,
- (u) UV plastic film of heading 39.20 and 39.21; insect net of Sub-heading 3926.90.99 and 6307.90.90; hail net and tunnel

plastic of Sub-heading 3926.90.99; cocopeat of Sub-heading 1404.90.90; thermal screen set of Sub-heading 6005.35.00; agro-net used in green house of heading 60.05 and green house of Sub-heading 9406.10.10 and 9406.90.10 imported on the recommendation of the concerned local level by agricultural and nursery firms, engaged in fruits, flowers and vegetable farming,

- (v) Raw materials for the production of ayurvedic medicines imported by an industry producing ayurvedic medicine on the recommendation of Department of Ayurveda and Alternative Medicine.
- (w) Machinery and equipment and parts thereof of chapter 84, imported on the recommendation of Department of Industry, required for the resumption of operations of industries after relocating outside Kathmandu valley that were previously operating within Kathmandu Valley.
- (x) Out of the hotels and resorts under contrustion to be operationalized by 2082 B.S., two vehicles to be imported by a hotel and resort having an invesment from one billion to two billion, five vehicles to be imported by a hotel and resort having an investment from two billion to five billion, and ten vehicles to be imported by a hotel and resort having an investment exceeding five billion imported on the recommendation of the Ministry of Culture, Tourism and Civil Aviation, Government of Nepal.

However, the vehicle imported as such cannot be registered as a private vehicle or get ownership transferred up to ten years from the date of the import, and the name of such hotel and resort must be written on the outside of the vehicle imported as such. In case the ownership of such vehicle gets transferred before ten years, full customs duty, applicable. No customs duty should be charged on ownership transfer after ten years. Such facility once provided shall only be re provided after the completion of ten years.

- (y) Mats for bovine animal of Sub-heading 4016.91.00 to be imported by livestock farmers on the recommendation of the concerned local level authority.
- (z) One percent customs duty shall be charged on the importation of silicon glue of Sub-heading 3506.10.00, glass top of Sub-heading 7008.00.00, fans of Sub-heading 8414.59.00, motors of Sub-heading 8501.10.00, mother board and operating board, heating coil and sensor of Sub-heading 8516.90.00 imported by an industry producing electric induction/infrared stoves on the recommendation of

Department of Industry based on the production capacity and annual consumption quantity.

- (aa) One percent customs duty shall be charged on the importation of plastic granuels of heading 39.02, plastic cap of Sub-heading 3923.50.00, pet tube of Sub-heading 3926.90.39 and, rubber cap and syringe gasket of Sub-heading 4016.93.90 imported on the recommendation of Department of Drug Administration based on the production capacity and annual consumption quantity of an industry producing technological health equipments such as: plastic syringe, cannula, oxygen masks, ventilator masks, oxygen connector and tubings, blood collection container/bag, urine bag, hemodialysis container and tubing.
- (ab) One percent customs duty shall be charged on the importation of plastic granules of Sub-heading 3901.10.00 and 3901.20.00 imported on the recommendation of Department of Drug Administration based on the production capacity and annual consumption quantity of an industry producing pet bottle (polyethylene), HDPE (High Density Polyethylene) bottle as well as caps and measurement caps to be used in medicine industry only.

(3) **Partial exemption of customs duty:**

- (a) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of Iron dioxide of Sub-heading 2821.10.00, propylene glycol of Sub-heading 2905.32.00, pigment of heading 32.04 and 32.06, solvent of Sub-heading 3814.00.00, chemicals of heading 38.24 and polymer of chapter 39, imported by ink producing industries on the recommendation of Department of Industry.
- (b) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of ink of Sub-heading 3215.19.00, imported by domestic printing (press) industry for their own use on the recommendation of the Ministry of Communication and Information Technology, Government of Nepal.
- (c) Only five percent customs duty shall be charged on the first importation of tent of Sub-headings 6306.22.00 and 6306.29.00, climbing rope of Sub-heading 5607.50.00, items to be used only in climbing, special camping crockery, cutlery of Sub-headings 8215.20.00 and 8215.99.00 and rucksack, camp on and piton of Sub-headings 4202.91.00, 4202.92.00, 4202.99.10 and 4202.99.90, imported by trekking agencies for their own use, on the recommendation

of Department of Tourism. Furthermore, a fifty percent exemption on the chargeable customs duty shall be granted on the importation of communication equipment by such agencies on the recommendation of the Ministry of Communication and Information Technology, Government of Nepal. The name and logo of the trekking agency must be inscribed on the camping crockery and cutlery goods to be imported under this provision.

- (d) Five percent customs duty shall be charged on the first importation of one hundred units of helmet of Sub-heading 6506.10.00 and ten units of waterproof camera container of Sub-heading 3923.10.90 imported by a business operating rafting service engaged in the business of water sports, imported for their business operations on the recommendation of Department of Tourism.
- (e) Cinematographic film of heading 37.06 filmed in Nepal shall be permitted for temporary export for development or processing, or screening by keeping a book of record of the same without collecting customs duty on the recommendation of Films Development Board. Customs duty of Rs. five thousand per film shall be charged on the re-importation of such films. However, no customs duty shall be levied on the re-importation of films exported for screening abroad.

However, at one percent of the agreement price of each film shall be charged as customs duty on the importation of foreign film for screening in Nepal. Machinery & equipment, and goods related to films brought by foreign citizens for the purpose of filming movies in Nepal or taken by Nepali citizens for the purpose of filming movies abroad, may be allowed for importation or exportation, as the case may be, without collecting customs duty by keeping a record of the same on the condition of taking or bringing back such goods, on the recommendation of the Films Development Board.

- (f) Fifty percent exemption on chargeable customs duty shall be granted on the importation of any two units among the following:

luxury coaches of Sub-headings 8702.10.10, 8702.20.10, 8702.30.10 and 8702.90.10, microbus of Sub-headings 8702.10.30, 8702.20.30, 8702.30.30 and 8702.90.30 and minibus of Sub-heading 8702.10.20, 8702.20.20, 8702.30.20, and 8702.90.20, imported by travel agencies, trekking agencies, rafting agencies, resorts, and starred hotel having a permanent license, imported on the

recommendation of Ministry of Culture, Tourism and Civil Aviation, Government of Nepal.

However, the vehicles imported as such cannot be registered as a private vehicle or its ownership transferred for a period of ten years from the date of importation, and the name of the agency or the hotel concerned should be printed on the exterior of such vehicle. Full customs duty as per the prevailing law shall be charged if the ownership of such vehicle is transferred before the expiry of ten years from the date of importation and no customs duty shall be charged if the ownership is transferred after the expiry of ten years. The facility as mentioned above shall be regranted only after the expiry of ten years from the initial grant of such facility.

- (g) Five per cent customs duty shall be charged on the initial importation of goods of the following Sub-headings, imported by star hotels or resorts as per an approved scheme for the construction of hotel, on the recommendation of Department of Tourism.

Furniture and fixture of Sub-headings 9403.10.00, 9403.20.90, 9403.40.00, 9403.50.00, 9403.60.00, 9403.70.90, 9403.82.00, 9403.83.00, 9403.89.00 and 9404.10.00; Prefabricated buildings of Sub-heading 9406.90.90; paints of Heading 32.08, 32.09 and 32.10; carpet of Sub-headings 5702.32.00, 5702.39.00, 5702.42.00, 5702.49.90, 5702.50.00, 5702.92.00, 5702.99.00, 5703.21.00, 5703.29.00, 5703.31.00, 5703.39.00, 5703.90.10 and 5703.90.90; Glass and articles thereof of Sub-heading 7007.19.00, electric installation of Sub-headings 8536.10.00, 8536.20.00, 8536.30.00, 8536.49.00, 8536.61.00, 8539.10.00, 8539.21.00, 8539.22.00, 8539.29.00, 8539.31.00, 8539.32.00, 8539.39.00, 8539.41.00, 8539.49.00 and 8539.90.00; dry cleaning machine of Sub-heading 8451.10.00; housekeeping goods of Sub-headings 6302.31.10, 6302.31.90, 6302.32.10, 6302.32.90, 6302.39.10, 6302.39.90, 6302.91.00, 6302.93.00 and 6302.99.00; compressor of Sub-headings 8414.30.00 and 8414.40.00; Vacuum pump of Sub-heading 8414.10.00; door locks of Sub-heading 8301.40.00; transformer of Sub-heading 8504.33.00; generator of Sub-headings 8502.12.00, 8502.13.00 and 8502.20.00; crockery and cutlery of Sub-headings 8214.90.00, 8215.10.00, 8215.20.00, 8215.91.00 and 8215.99.00; glassware of Sub-headings 7013.10.00, 7013.22.00, 7013.28.00, 7013.33.00, 7013.37.00, 7013.41.00, 7013.42.00, 7013.49.00, 7013.91.00 and 7013.99.00; tableware of Sub-heading

7323.93.00; and sanitary fitting of Sub-headings 6910.10.00 and 8481.80.90.

Out of the goods mentioned above, the name and logo of the concerned hotel should be inscribed on crockery, glassware, cutlery, tableware, sanitary fittings, and linens.

- (h) Customs duty exemption as prescribed below shall be granted on the importation of microbus of Sub-headings 8702.10.30, 8702.20.30, 8702.30.30 and 8702.90.30 and minibus of Sub-headings 8702.10.20, 8702.20.20, 8702.30.20, and 8702.90.20 imported by government hospitals, community hospitals, and non-profit hospitals on the recommendation of the Ministry of Health and Population, Government of Nepal.
 - (i) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of only one unit of either microbus or minibus for hospitals having bed capacity of at least 15 to 50 beds and two units of either microbus or minibus for the hospitals having bed capacity more than 50 beds.
 - (ii) The facility as mentioned above, shall also be granted on the importation of another vehicle of similar type after providing evidence of scrapping of the micro-bus or minibus previously imported under the facility pursuant to sub-clause (i) on account of its unusable condition due to obsolescence to the concerned customs office .
- (i) Only two and half percent customs duty shall be charged and remaining customs duty should be exempted on the initial importation of goods under sub-clause (i) imported by industries or companies established with the objective of developing films, recording sounds or making movies, on the recommendation of the Film Development Board, and on goods under sub-clause (ii) imported by industries and companies registered with the objective of screening movies. While recommending as such Film Development Board should recommend with specific quantities on the basis of capacity and operation of concern industry and company.
 - (i) Negative processing machine and final negative ultra cleaning machine of Sub-heading 9010.10.00; computerized pre-viewable, colour analysing (correction) machine set with video assist, final printing and final processing machines, processor and printer, analyzer, stain wiper, sound reader, synchrometer, dubber, mixture, audio mixing console, splicer, rewinder, tele cine machine with

colour correction, sound optical transferring machine set, reflector, baby, spur, multi-10 multi-20 solar, HMI, rectifiers, project console, digital film server, subwoofers, film platters, film automation equipment and tele-cine equipment of Sub-heading 9010.50.00; monitor of Sub-heading 8528.49.00, projector of Sub-heading 9007.20.00, projector-lens of Sub-heading 9002.11.00, lens and sound optical camera lens, negative cutting machine set of Sub-heading 8441.10.00, HD tape recorder, beta s.p. video recorder and P 2 recorder of Sub-headings 8521.10.00 and 8521.90.00, HD monitor of Sub-heading 8528.59.00, amplifier of Sub-headings 8518.40.00 and 8518.50.00, speaker of Sub-headings 8518.21.00 and 8518.22.00, print preview projector of Sub-headings 8528.69.00, cameras of Sub-headings 9006.53.00 and 9006.59.00 and 9006.53.00, filters of Sub-heading 9002.20.00; camera stand of Sub-heading 9007.91.00; battery charger of Sub-heading 8504.40.90, trolley of Sub-heading 8716.80.00 and crane of Sub-heading 8426.11.00.

- (ii) Luxury sheets of Sub-heading 9401.80.90, Air Conditioner of capacity exceeding 4 tons of Sub-heading 8415.10.00, projector lamps and xenon bulbs of Sub-heading 8539.29.00, projectors of Sub-heading 9007.20.00, projection screens of Sub-heading 9010.60.00, amplifier of Sub-heading 8518.40.00 and 8518.50.00.
- (j) Only ten percent customs duty shall be charged if the rate of tariff is more than ten percent on the importation of materials and equipment (excluding liquor and cigarette) to be consumed in Nepal) used for the purpose of mountaineering in Nepal by an expedition team. On the recommendation of the Ministry of Culture, Tourism and Civil Aviation, Government of Nepal.
 With respect to goods not to be consumed in Nepal imported by such an expedition team, a deposit of an amount equivalent to the chargeable duty as per the rate prescribed shall be charged and such deposit amount shall be refunded when the said equipment are taken back.
- (k) 2.5 percent customs duty shall be levied on the importation of P.P. granules of Sub-heading 3902.10.0, imported by an industry producing synthetic yarn on the recommendation of Department of Industry based on the production capacity and annual consumption quantity of the said industry.

- (l) Customs duty of two and a half percent shall be charged on the importation of required quantities of plastic granules by an industry manufacturing syringe of Sub-heading 9018.31.00 or by an industry directly producing saline water using plastic granules on the recommendation of the Department of Industry. The Department of Industry has to make such a recommendation on the basis of the production and sales quantity of syringe or saline bottles, the quantity of plastic granules required for the production of such goods, and the input ratio and has to recommend the entire quantities of plastic granules required for the whole of the fiscal year at once.
- (m) Ten percent customs duty shall be charged on the importation of medical PVC tube of Sub-heading 3917.39.00 and auxiliary materials thereof, imported by custom tubing pack (CTP) of Sub-heading 9018.90.90 manufacturing industry used in heart surgery, for up to the quantities required for its production purpose, on the recommendation of the Department of Industry.
- (n) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of one unit of any cargo vehicle under heading 87.04 by an animal farm rearing more than a hundred dairy cows or buffalos and by an agricultural cooperative, for their use, on the recommendation of Ministry of Agriculture and Livestock Development, Government of Nepal. Such vehicles shall not be allowed to be sold or their ownership transferred for a period of seven years from the date of importation.
- (o) Exemption of fifty percent of the chargeable customs duty once for quantities as prescribed below shall be granted on the importation of pick-up of Sub-heading 8704.21.20 or mini-truck of Sub-heading 8704.32.90 by a tea industry for the purpose of transporting tea, on the recommendation of the Ministry of Agriculture and Livestock Development, Government of Nepal, on the condition that such vehicles shall not be sold or their ownership transferred for a period of seven years from the date of importation:-
 - (1) One vehicle for tea producing industry having tea cultivating area of 10 to 30 Bigha.
 - (2) Two vehicles for tea producing industry having tea cultivating area of more than 30 Bigha.
- (p) Ten percent customs duty shall be charged on the importation of PUF sandwich wall and roof panel of Sub-heading 3925.90.20, required for the construction of cold storage for the preservation of agricultural products, imported by a livestock farming/keeping industry, agricultural

firms, and companies and agricultural cooperative institutions on the recommendation of the Ministry of Agriculture and Livestock Development, Government of Nepal.

- (q) Seventy five percent exemption on the chargeable customs duty shall be granted to the community teaching institutions on the import of one bus for up to 500 students and one more bus for more than 500 students used for the transportation of students, having capacity of more than 30 seats of Sub-heading 8702.10.10, 8702.20.10, 8702.30.10, 8702.40.10 and 8702.90.10 on the recommendation of the Ministry of Education, Science & Technology, Government of Nepal.

The vehicles imported as such should not be allowed to sold or their ownership transferred or their rights transferred in any way whatsoever, for a period upto ten years from the date of import. If such vehicles are sold, or their ownership is transferred or their rights are transferred in any way prior to the ten years from the date of import, then full customs duty shall be levied as per the law prevailed.

- (r) Fifty percent of the chargeable customs duty shall be exempted on the importation of Hemodialysis machine, dialysis re-processor, dialyzer and its tubing thereof of Sub-heading 9018.90.90 used for the treatment of kidney; dialysis bed of Sub-heading 9402.90.20, and chair of Sub-heading 9402.90.90, echocardiograph of Sub-heading 9018.12.00 used for heart disease treatment; videoscope, cath lab, heart-lungs machine, and defibrillator of Sub-heading 9018. 90.90; Positron Emission Tomography (PET) scan machine, Computed Tomography (CT) Scan machine and Mammography of Sub-heading 9022.12.00, used for the diagnosis and treatment of cancer; brachytherapy and linear accelerator of Sub-heading 9022.21.00; Flow Cytometer, Next Generation Sequencer and Protein Microarray platform of Sub-heading 9018.19.90 used for the diagnosis of diseases; multiplex real-time P.C.R. of Sub-heading 9018.90.30 and Magnetic Resonance Imaging (M.R.I) of Sub-heading 9018.13.00 imported on the recommendation of the Ministry of Health and Population, Government of Nepal, by private health institutions approved by the government

- (s) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of metal detector of Sub-heading 8543.70.00, portable ultra-sound of Sub-heading 9018.12.00, gas anesthesia set of Sub-heading 9018.90.90, x-ray machine of Sub-heading 9022.14.00, imported by

veterinary hospitals on the recommendation of Department of Livestock Services.

- (t) Fifty percent exemption on the chargeable customs duty shall be granted on the importation of Veterinary Ambulance, and vehicles of Sub-heading 8705.90.90 fitted with laboratory and diagnostic services required for the operation of mobile veterinary service imported on the recommendation of Ministry of Agriculture and Livestock Development, Government of Nepal by an institution providing mobile veterinary service
- (u) Five percent customs duty shall be charged on the importation of non-woven fabric of Sub-heading 5603.11.00 and 5603.91.00, elastic rope of Sub-heading 5604.10.00, and stainless steel strips of heading 72.26 to be used as raw material for the production of surgical masks imported by industry producing masks on the recommendation of Department of Industry.
- (v) Fifty percent exemption on chargeable customs duty shall be granted on the importation any cargo vehicle used for the transport of goods, other than double cab pick-up of Sub-heading 8704.21.10 or 8704.22.10 and cargo vehicles fitted with a refrigeration system of Sub-heading 8704.21.50, or 8704.22.70 or 8704.23.10 or 8704.31.50 or 8704.32.50 or 8704.41.50 or 8704.42.70 or 8704.51.50 or 8704.52.70 or 8704.60.10, imported on the recommendation of the Ministry of Agriculture and Livestock Development, Government of Nepal, by Agriculture Cooperatives engaged in collective agricultural farming in an area exceeding five hectares in Terai and exceeding three hectares in Hills and Himalayas.
- (w) Fifty percent exemption on chargeable customs duty shall be granted on the import of one cargo vehicle of heading 87.04 except double cap pick-up, for transporting collected agricultural products imported by agricultural cooperatives on the recommendation of the Ministry of Agriculture and Livestock Development Government of Nepal. Such cargo vehicle shall not be allowed to sold, distribute or transfer ownership upto seven years from the date of import.
- (x) Ten percent customs duty shall be charged on the importation of Titanium oxide of Sub-heading 2823.00.00, sodium sulphate of Sub-heading 2833.19.00, magnesium sulphate of Sub-heading 2833.21.00, magnesium silicate of Sub-heading 2839.90.90, liquid sodium silicate of Sub-heading 2839.19.00, by an industry producing soaps and detergents on the recommendation of Department of Industry based on the production capacity and annual consumption quantity of such industry.

- (y) Ten percent customs duty shall be charged on the importation of paints of Sub-heading 3208.10.00 and plastic sheets of heading 39.20, imported as an industrial raw material by an industry producing helmets on the recommendation of Department of Industry based on the industry's production capacity and annual consumption quantity.
- (z) Ten percent customs duty shall be charged on the importation of Spring steel wire of Sub-heading 7217.12.10 and twisted steel wire of Sub-heading 7312.10.00 imported as raw materials, by an optical fiber cable industry on the recommendation of the Department of Industry based on the production capacity and annual consumption quantity of the industry.
- (aa) Five percent customs duty shall be charged on the importation of plastic sheet of heading 39.20 by an industry producing smart cards with chips of heading 85.23, imported on the recommendation of Department of Industry based on the production capacity and annual consumption quantity of the industry.
- (ab) Fifteen percent customs duty shall be charged on the importation of stiffener sheet and TPU synthetic sheet of heading 39.20 and 39.21, imported as raw materials by shoes and slippers manufacturing industry, on the recommendation of Department of Industry based on the production capacity and annual consumption rate of the said industry.
- (ac) Twenty five percent customs duty shall be charged on the importation of glass of Sub-heading 7005.21.00 and 7005.29.00, imported by an industry manufacturing toughened safety glass on the recommendation of Department of Industry based on the production capacity and annual consumption quantity.

16. **Agriculture reform fee to be charged:**

Full exemption of customs duty shall be granted on the importation of following goods from India and Autonomous Region of China, Tibet by road and agriculture reform fee shall be charged at the rate as prescribed below:

(1) Agriculture Reform Fee at the rate of five percent shall be levied on the goods of the following Sub-headings:

Chapter 1				
0101.21.00	0101.29.00	0101.30.00	0101.90.00	0102.21.00
0102.29.00	0102.31.00	0102.39.00	0102.90.00	0103.10.00
0103.91.00	0103.92.00	0104.10.00	0105.11.00	0105.12.00
0105.13.00	0105.14.00	0105.15.00	0106.11.00	0106.12.00

0106.13.00	0106.14.00	0106.19.00	0106.20.00	0106.31.00
0106.32.00	0106.33.00	0106.39.00	0106.41.00	0106.49.00
0106.90.00				
Chapter 3				
0302.13.00	0302.14.00	0302.19.00	0302.21.00	0302.22.00
0302.23.00	0302.24.00	0302.29.00	0302.31.00	0302.32.00
0302.33.00	0302.34.00	0302.35.00	0302.36.00	0302.39.00
0302.81.00	0303.11.00	0303.12.00	0303.13.00	0303.19.00
0303.23.00	0303.24.00	0303.25.00	0303.29.00	0303.32.00
0303.41.00	0303.42.00	0303.43.00	0303.44.00	0303.45.00
0303.46.00	0303.49.00	0303.51.00	0303.53.00	0303.54.00
0303.55.00	0303.56.00	0303.57.00	0303.59.00	0303.63.00
0303.64.00	0303.65.00	0303.66.00	0303.67.00	0303.68.00
0303.69.00	0303.81.00	0303.82.00	0303.83.00	0303.84.00
0303.89.00				
Chapter 5				
0506.1000	0506.90.00			
Chapter 6				
0601.10.00	0601.20.00	0602.10.00	0602.20.00	0602.30.00
0602.40.00	0602.90.00	0604.20.00	0604.90.00	
Chapter 7				
0705.11.00	0705.19.00	0705.21.00	0705.29.00	0710.40.00
0711.20.00	0712.33.00			
Chapter 8				
0801.12.00	0801.19.00	0804.20.10	0806.10.00	0809.10.00
0809.21.00	0809.29.00	0810.20.00	0810.40.00	0810.50.00
0810.60.00				
Chapter 10				
1001.11.00	1001.19.00	1001.91.00	1001.99.00	1002.10.00
1002.90.00	1003.10.00	1003.90.00	1004.10.00	1004.90.00
1005.10.00	1005.90.00	1006.10.10	1006.10.90	1007.10.00
1007.90.00	1008.10.00	1008.21.00	1008.29.00	1008.30.00
1008.40.00	1008.50.00	1008.60.00	1008.90.00	
Chapter 12				
1207.21.00	1207.29.00	1208.10.00	1208.90.00	1209.10.00

1209.21.00	1209.22.00	1209.23.00	1209.24.00	1209.25.00
1209.29.00	1209.30.00	1209.91.10	1209.91.20	1209.91.30
1209.91.40	1209.91.50	1209.91.90	1209.99.00	1210.10.00
1210.20.00	1211.20.00	1211.30.00	1211.40.00	1211.50.00
1211.60.00	1211.90.10	1211.90.90	1213.00.00	1214.10.00
1214.90.00				
Chapter 14				
1401.10.00	1401.20.00	1401.90.00	1404.20.00	1404.90.40
1404.90.90				
Chapter 15				
1521.90.00				

Note:

One percent Agriculture Reform Fee shall be charged on the importation of wheat seed of Sub-heading 1001.11.00 and 1001.91.00, maize (corn) seed of Sub-heading 1005.10.00, rice seed of Sub-heading 1006.10.10 and vegetable seed of Sub-heading 1209.91.10, 1209.91.20, 1209.91.30, 1209.91.40, 1209.91.50 and 1209.91.90, as mentioned above, imported on the recommendation of Seed Quality Control Center.

- (2) **Agriculture Reform Fee at the rate of nine percent shall be levied on goods of the following Sub-headings:**

Chapter 01				
0104.20.00	0105.94.00	0105.99.00		
Chapter 3				
0301.11.00	0301.19.00	0301.91.00	0301.92.00	0301.93.00
0301.94.00	0301.95.00	0301.99.00	0302.11.00	0302.41.00
0302.42.00	0302.43.00	0302.44.00	0302.45.00	0302.46.00
0302.47.00	0302.49.00	0302.51.00	0302.52.00	0302.53.00
0302.54.00	0302.55.00	0302.56.00	0302.59.00	0302.71.00
0302.72.00	0302.73.00	0302.74.00	0302.79.00	0302.82.00
0302.83.00	0302.84.00	0302.85.00	0302.89.00	0302.91.00
0302.92.00	0302.99.00	0303.14.00	0303.26.00	0303.31.00
0303.33.00	0303.34.00	0303.39.00	0303.91.00	0303.92.00
0303.99.00	0304.31.00	0304.32.00	0304.33.00	0304.39.00

0304.41.00	0304.42.00	0304.43.00	0304.44.00	0304.45.00
0304.46.00	0304.47.00	0304.48.00	0304.49.00	0304.51.00
0304.52.00	0304.53.00	0304.54.00	0304.55.00	0304.56.00
0304.57.00	0304.59.00	0304.61.00	0304.62.00	0304.63.00
0304.69.00	0304.71.00	0304.72.00	0304.73.00	0304.74.00
0304.75.00	0304.79.00	0304.81.00	0304.82.00	0304.83.00
0304.84.00	0304.85.00	0304.86.00	0304.87.00	0304.88.00
0304.89.00	0304.91.00	0304.92.00	0304.93.00	0304.94.00
0304.95.00	0304.96.00	0304.97.00	0304.99.00	
Chapter-4				
0401.10.00	0401.20.00	0401.40.00	0401.50.00	0407.11.00
0407.19.00	0407.21.00	0404.29.00	0407.90.00	0409.00.10
Chapter-6				
0603.11.00	0603.12.00	0603.13.00	0603.14.00	0603.15.00
0603.19.00	0603.90.00			
Chapter-7				
0701.10.00	0701.90.00	0702.00.00	0703.10.00	0703.20.00
0703.90.00	0704.10.00	0704.20.00	0704.90.00	0706.10.00
0706.90.00	0707.00.00	0708.10.00	0708.20.00	0708.90.00
0709.20.00	0709.30.00	0709.40.00	0709.51.00	0709.59.00
0709.60.00	0709.70.00	0709.91.00	0709.92.00	0709.93.00
0709.99.00	0710.10.00	0710.21.00	0710.22.00	0710.29.00
0710.30.00	0710.80.00	0710.90.00	0711.40.00	0711.51.00
0711.59.00	0711.90.00	0712.20.00	0712.31.00	0712.32.00
0712.39.00	0712.90.90	0713.39.00	0713.40.10	0713.40.90
0713.50.00	0713.90.10	0713.90.90		
Chapter-8				
0803.10.00	0803.90.00	0804.30.00	0804.40.00	0804.50.00
0805.10.00	0805.21.00	0805.22.00	0805.29.00	0805.40.00
0805.50.00	0805.90.00	0807.11.00	0807.19.00	0807.20.00

0808.10.00	0808.30.00	0808.40.00	0809.30.00	0809.40.00
0810.10.00	0810.30.00	0810.70.00	0810.90.10	0810.90.20
0810.90.90				
Chapter-9				
0910.11.10	0910.30.10			
Chapter-10				
1006.20.00	1006.30.10	1006.30.90	1006.40.00	
Chapter-11				
1101.00.00	1102.20.00	1102.90.00	1103.11.10	1103.11.90
1103.13.00	1103.19.00	1103.20.00	1104.12.00	1104.19.00
1104.22.00	1104.23.00	1104.29.00	1104.30.00	
Chapter-12				
1201.10.00	1201.90.00	1202.30.00	1202.41.00	1202.42.00
1206.00.00	1207.40.00	1207.99.00	1212.91.00	1212.92.00
1212.93.00	1212.94.00	1212.99.00		
Chapter-17				
1701.13.10	1701.14.10			
Chapter-23				
2304.00.00	2305.00.00	2306.10.00	2306.20.00	2306.30.00
2306.41.00	2306.49.00	2306.50.00	2306.60.00	2306.90.00

17. **Full exemption of Customs Duty and Agriculture Reform Fee:**

Full exemptions of customs duty and agriculture reform fee shall be granted on the importation of the following goods:

- (a) Parent stock chicks of Sub-headings 0105.11.00, 0105.12.00, 0105.13.00, 0105.14.00, 0105.15.00, 0105.94.00, 0105.99.00, and 0106.33.00, to be imported for breeding.
- (b) Bulbs and roots of fruits and flowers, plants of fruits and flowers, and plant cuttings of Sub-heading 0601.10.00, 0601.20.00, 0602.10.00, 0602.20.00, 0602.30.00, 0602.40.00, and 0602.90.00 and plant seeds of Sub-heading 1209.30.00.
- (c) Bone-powder and wastes of Sub-headings 0506.10.00 and 0506.90.00, used in poultry feed to be imported by poultry feed producing industries or hatchery farms.
- (d) Nimkhali and Andikhali of Sub-heading 2306.90.00, imported by industries registered to produce organic fertilizers for the purpose of producing organic fertilizers.
- (e) Seeds and beans of *Jatropha* of Sub-heading 1404.90.90 imported for the production of organic fuel.
- (f) Live quadruped animals under chapter 1, to be imported on the recommendation of the Department of Livestock Services, for the improvement of breed.
- (g) Advanced fruits plants species to be imported on the recommendation of Government of Nepal, Ministry of Agriculture and Livestock Development.

18. **Special provision with respect to importation of goods:** (1) While importing goods for commercial purpose, the Ministry of Finance, Government of Nepal may specify that only goods of similar nature falling under the prescribed chapter of commodity classification shall be allowed for importation through a single consignment at a time. If goods, different from the ones specified as above, are found to have been imported, then such goods may be cleared by the concerned Customs Officer by collecting the chargeable customs duty on goods found to be different and by imposing a penalty of an amount equivalent to hundred percent of such duty.

- (2) The brand name, label along with the composition of raw materials, and useable date should be specified in the label with respect to edible goods imported for commercial purpose or in its packaging. The brand name and label should be disclosed in finished goods other than edible goods or in its packaging.

Where goods have been imported without disclosing such details or counterfeit goods have been imported or an attempt of the same has been made, such goods may be confiscated by the Customs Officer.

The expenditure incurred for the disposal of such seized goods will be recovered from the importer.

- (3) Specific declaration, commodity classification heading, unit price and quantity of each good, country of origin, and as far as possible, the model number in accordance with the nature of goods and name of the company should be mentioned while opening a Letter of Credit with respect goods to be imported through a Letter of Credit and in the pro forma invoice and its invoice with respect to goods to be imported through other modes of banking payment system. Furthermore, the owner of the goods or the concerned customs agent should, while making a declaration of the goods to be imported in the customs declaration form, make a separate declaration on a single entry basis of each item mentioned on the invoice. In the event of failure to declare such goods separately on a single entry basis or if the specific declaration, commodity classification heading, country of origin, per unit price and quantity of each good, model number of goods on the basis of their nature and the name of the company have not been mentioned on the Letter of Credit, pro forma invoice and its invoice, the concerned Customs Officer may clear such goods by ordering to make such a declaration and by collecting an additional amount equivalent to two percent of the value of the goods determined by the customs with respect to dutiable goods and one percent of the value of the goods with respect to non-dutiable goods.
- (4) Upon the importation of finished goods, such goods may be sent to the market for sale only after a label disclosing the name of the importer and market distributor has been mandatorily affixed to the packing. If goods have been sent to the market in contravention of the condition mentioned above, the monitoring officer may seize such goods.

19. **Duty exemption shall not be granted on goods listed on the Sensitive List:**

Exemption pursuant to section 6 of this schedule shall not be accorded with respect to goods of the following Sub-headings listed on the sensitive list of Government of Nepal under the Agreement on SAFTA.

However, if full or partial customs duty exemption has been granted by other sections of this Schedule, then such exemption shall prevail.

1. List of Sub-headings of sensitive goods applicable for the Non-least Developed Countries among SAARC Countries:

Chapter-4				
0402.10	0402.21	0402.29	0402.91	0402.99
0405.10	0405.20	0405.90		

Chapter-7				
0712.90	0713.10	0713.20	0713.31	0713.32
Chapter-8				
0801.32	0802.70	0802.80	0802.92	0802.99
0805.10				
Chapter-9				
0901.11	0901.12	0901.21	0901.22	0901.90
0902.10	0902.20	0902.30	0902.40	0908.31
0908.32	0910.91	0910.99		
Chapter-11				
1107.10	1107.20			
Chapter-15				
1507.90	1511.90	1512.19	1514.11	1514.19
1514.91	1514.99	1515.29	1516.20	1516.30
1517.10				
Chapter-17				
1701.13	1701.14	1701.91	1701.99	1703.10
1703.90	1704.10	1704.90		
Chapter-18				
1806.10	1806.20	1806.31	1806.32	1806.90
Chapter-19				
1902.11	1902.19	1902.20	1902.30	1905.10
1905.20	1905.31	1905.32	1905.40	1905.90
Chapter-20				
2007.99	2008.19	2008.93	2008.99	2009.11
2009.12	2009.19	2009.21	2009.29	2009.31
2009.39	2009.41	2009.49	2009.50	2009.61
2009.69	2009.71	2009.79	2009.81	2009.89
2009.90				
Chapter-21				
2103.10	2103.20	2103.90	2104.10	2104.20
2106.10	2106.90			

Chapter–22				
2201.10	2201.90	2202.10	2202.91	2202.99
2203.00	2204.10	2204.21	2204.22	2204.29
2204.30	2205.10	2205.90	2206.00	2207.10
2207.20	2208.20	2208.30	2208.40	2208.50
2208.60	2208.70	2208.90		
Chapter–24				
2401.10	2401.20	2401.30	2402.10	2402.20
2402.90	2403.11	2403.19	2403.91	2403.99
2404.11	2404.12	2404.19	2404.91	2404.92
2404.99				
Chapter–25				
2515.12	2515.20	2516.12	2516.20	2516.90
2517.41	2517.49	2523.10	2523.21	2523.29
2523.30	2523.90			
Chapter–27				
2710.12	2710.19	2710.20		
Chapter–32				
3206.11	3206.19	3206.20	3206.41	3206.42
3206.49	3206.50	3208.10	3208.20	3208.90
3209.10	3209.90	3210.00		
Chapter–33				
3304.10	3304.20	3304.30	3304.91	3304.99
3305.10	3305.20	3305.30	3305.90	3307.10
3307.20	3307.30	3307.49	3307.90	
Chapter–34				
3401.11	3401.19	3401.20	3401.30	3402.31
3402.39	3402.41	3402.42	3402.49	3402.50
3402.90	3405.10	3405.20	3405.30	3405.40
3405.90				
Chapter–36				
3605.00				

Chapter–38				
3814.00	3819.00			
Chapter–39				
3916.10	3916.20	3916.90	3917.10	3917.21
3917.22	3917.23	3917.29	3917.31	3917.32
3917.33	3917.39	3917.40	3918.10	3918.90
3919.10	3919.90	3920.10	3920.20	3920.30
3920.43	3920.49	3920.51	3920.59	3920.61
3920.62	3920.63	3920.69	3920.71	3920.73
3920.79	3920.91	3920.92	3920.93	3920.94
3920.99	3921.11	3921.12	3921.13	3921.14
3921.19	3921.90	3922.10	3922.20	3922.90
3923.10	3923.21	3923.29	3923.30	3923.50
3923.90	3924.10	3924.90	3925.10	3925.20
3925.30	3925.90	3926.10	3926.20	3926.30
3926.40	3926.90			
Chapter–40				
4011.10	4011.20	4011.40	4011.70	4011.80
4011.90	4012.11	4012.12	4012.19	4012.20
4012.90	4013.10	4013.90	4016.10	
Chapter–42				
4202.11	4202.12	4202.19	4202.21	4202.22
4202.29	4202.31	4202.32	4202.39	4202.91
4202.92	4202.99	4205.00		
Chapter–48				
4802.10	4802.20	4802.40	4802.54	4802.55
4802.56	4802.57	4802.58	4802.61	4802.62
4802.69	4810.13	4810.14	4810.19	4810.22
4810.29	4810.31	4810.32	4810.39	4810.92
4810.99	4811.10	4811.41	4811.49	4811.51
4811.59	4811.60	4811.90	4816.20	4816.90
4817.10	4817.20	4817.30	4818.10	4818.20

4818.30	4818.50	4818.90	4819.10	4819.20
4819.30	4819.40	4819.50	4819.60	4820.10
4820.20	4820.30	4820.40	4820.50	4820.90
4821.10	4821.90			
Chapter-49				
4909.00	4910.00	4911.10	4911.91	4911.99
Chapter-52				
5210.11	5210.19	5210.21	5210.29	5210.31
5210.32	5210.39	5210.41	5210.49	5210.51
5210.59	5211.11	5211.12	5211.19	5211.20
5211.31	5211.32	5211.39	5211.41	5211.42
5211.43	5211.49	5211.51	5211.52	5211.59
Chapter-53				
5310.10	5310.90			
Chapter-54				
5407.10	5407.20	5407.30	5407.41	5407.42
5407.43	5407.44	5407.51	5407.52	5407.53
5407.54	5407.61	5407.69	5407.71	5407.72
5407.73	5407.74	5407.81	5407.82	5407.83
5407.84	5407.91	5407.92	5407.93	5407.94
5408.10	5408.21	5408.22	5408.23	5408.24
5408.31	5408.32	5408.33	5408.34	
Chapter-55				
5512.11	5512.19	5512.21	5512.29	5512.91
5512.99	5513.11	5513.12	5513.13	5513.19
5513.21	5513.23	5513.29	5513.31	5513.39
5513.41	5513.49	5514.11	5514.12	5514.19
5514.21	5514.22	5514.23	5514.29	5514.30
5514.41	5514.42	5514.43	5514.49	5515.11
5515.12	5515.13	5515.19	5515.21	5515.22
5515.29	5515.91	5515.99	5516.11	5516.12
5516.13	5516.14	5516.21	5516.22	5516.23

5516.24	5516.31	5516.32	5516.33	5516.34
5516.41	5516.42	5516.43	5516.44	5516.91
5516.92	5516.93	5516.94		
Chapter-56				
5601.21	5601.22	5601.29	5601.30	
Chapter-57				
5701.10	5701.90	5702.10	5702.20	5702.31
5702.32	5702.39	5702.41	5702.42	5702.49
5702.50	5702.91	5702.92	5702.99	5703.10
5703.21	5703.29	5703.31	5703.39	5703.90
5704.10	5704.20	5704.90	5705.00	
Chapter-59				
5903.10	5903.20	5903.90	5904.10	5904.90
5906.10	5906.91	5906.99		
Chapter-60				
6001.10	6001.21	6001.22	6001.29	6001.91
6001.92	6001.99	6002.40	6002.90	6003.10
6003.20	6003.30	6003.40	6003.90	6004.10
6004.90	6005.21	6005.22	6005.23	6005.24
6005.35	6005.36	6005.37	6005.38	6006.39
6005.41	6005.42	6005.43	6005.44	6005.90
6006.10	6006.21	6006.22	6006.23	6006.24
6006.31	6006.32	6006.33	6006.34	6006.41
6006.42	6006.43	6006.44	6006.90	
Chapter-61				
6101.20	6101.30	6101.90	6102.10	6102.20
6102.30	6102.90	6103.10	6103.22	6103.23
6103.29	6103.31	6103.32	6103.33	6103.39
6103.41	6103.42	6103.43	6103.49	6104.13
6104.19	6104.22	6104.23	6104.29	6104.31
6104.32	6104.33	6104.39	6104.41	6104.42
6104.43	6104.44	6104.49	6104.51	6104.52

6104.53	6104.59	6104.61	6104.62	6104.63
6104.69	6105.10	6105.20	6105.90	6106.10
6106.20	6106.90	6107.11	6107.12	6107.19
6107.21	6107.22	6107.29	6107.91	6107.99
6108.11	6108.19	6108.21	6108.22	6108.29
6108.31	6108.32	6108.39	6108.91	6108.92
6108.99	6109.10	6109.90	6110.11	6110.12
6110.19	6110.20	6110.30	6110.90	6111.20
6111.30	6111.90	6112.11	6112.12	6112.19
6112.20	6112.31	6112.39	6112.41	6112.49
6113.00	6114.20	6114.30	6114.90	6115.10
6115.21	6115.22	6115.29	6115.30	6115.94
6115.95	6115.96	6115.99	6116.10	6116.91
6116.92	6116.93	6116.99	6117.10	6117.80
Chapter-62				
6001.20	6201.30	6201.40	6201.90	6202.20
6202.30	6202.40	6202.90	6203.11	6203.12
6203.19	6203.22	6203.23	6203.29	6203.31
6203.32	6203.33	6203.39	6203.41	6203.42
6203.43	6203.49	6204.11	6204.12	6204.13
6204.19	6204.21	6204.22	6204.23	6204.29
6204.31	6204.32	6204.33	6204.39	6204.41
6204.42	6204.43	6204.44	6204.49	6204.51
6204.52	6204.53	6204.59	6204.61	6204.62
6204.63	6204.69	6205.20	6205.30	6205.90
6206.10	6206.20	6206.30	6206.40	6206.90
6207.11	6207.19	6207.21	6207.22	6207.29
6207.91	6207.99	6208.11	6208.19	6208.21
6208.22	6208.29	6208.91	6208.92	6208.99
6209.20	6209.30	6209.90	6210.10	6210.20
6210.30	6210.40	6210.50	6211.11	6211.12
6211.20	6211.32	6211.33	6211.39	6211.42

6211.43	6211.49	6212.10	6212.20	6212.30
6212.90	6213.20	6213.90	6214.10	6214.20
6214.30	6214.40	6214.90	6215.10	6215.20
6215.90	6216.00			
Chapter-63				
6301.10	6301.20	6301.30	6301.40	6301.90
6302.10	6302.21	6302.22	6302.29	6302.31
6302.32	6302.39	6302.40	6302.51	6302.53
6302.59	6302.60	6302.91	6302.93	6302.99
6303.12	6303.19	6303.91	6303.92	6303.99
6305.10	6305.20	6305.32	6305.33	6305.39
6305.90	6306.12	6306.19	6306.22	6306.29
6306.30	6306.40	6306.90		
Chapter-64				
6401.10	6401.92	6401.99	6402.12	6402.19
6402.20	6402.91	6402.99	6403.12	6403.19
6403.20	6403.40	6403.51	6403.59	6403.91
6403.99	6404.11	6404.19	6404.20	6405.10
6405.20	6405.90			
Chapter-65				
6506.10				
Chapter-68				
6802.10	6802.21	6802.23	6802.29	6802.91
6802.92	6802.93	6802.99		
Chapter-69				
6904.10	6904.90	6907.21	6907.22	6907.23
6907.30	6907.40	6910.10	6910.90	6911.10
6911.90				
Chapter-70				
7003.12	7003.19	7003.20	7003.30	7004.20
7004.90	7005.10	7005.21	7005.29	7005.30
7006.00	7007.11	7007.19	7007.21	7007.29

7008.00	7009.10	7009.91	7009.92	7013.10
7013.22	7013.28	7013.33	7013.37	7013.41
7013.42	7013.49	7013.91	7013.99	7020.00
Chapter-72				
7210.20	7210.30	7210.41	7210.49	7210.50
7210.61	7210.69	7210.70	7210.90	7212.20
7212.30	7212.40	7212.50	7212.60	7213.10
7213.20	7213.91	7213.99	7214.10	7214.20
7214.30	7214.91	7214.99	7215.10	7215.50
7215.90				
Chapter-73				
7304.11	7304.19	7304.22	7304.23	7304.24
7304.29	7304.31	7304.39	7304.41	7304.49
7304.51	7304.59	7304.90	7305.11	7305.12
7305.19	7305.20	7305.31	7305.39	7305.90
7306.11	7306.19	7306.21	7306.29	7306.30
7306.40	7306.50	7306.61	7306.69	7306.90
7308.10	7308.20	7308.30	7308.40	7308.90
7313.00				
Chapter-80				
8007.00				
Chapter-83				
8302.10	8302.20	8302.30	8302.41	8302.42
8302.49	8302.50	8302.60	8309.10	
Chapter-84				
8415.10	8415.20	8415.81	8415.82	8415.83
8415.90	8418.10	8418.21	8418.29	8418.30
8418.40	8418.50	8418.61	8418.69	8450.11
8450.12	8450.19	8450.20	8450.90	8451.10
8451.21	8451.90			
Chapter-85				
8504.10	8504.21	8504.31	8504.32	8504.33

8504.40	8504.50	8506.10	8506.30	8506.40
8506.50	8506.60	8506.80	8506.90	8507.10
8507.20	8507.30	8507.50	8507.60	8507.80
8507.90	8510.10	8510.20	8510.30	8510.90
8524.11	8524.12	8524.19	8524.91	8524.92
8524.99	8528.49	8528.59	8528.69	8528.71
8528.72	8528.73	8536.10	8536.20	8536.30
8536.41	8536.49	8536.61	8536.70	8539.10
8539.21	8539.22	8539.29	8539.31	8539.32
8539.39	8539.41	8539.49	8539.51	8539.52
8539.90	8540.11	8544.11	8544.19	8544.20
8544.30	8544.60	8549.11	8549.12	8549.13
8549.14	8549.19	8549.29	8549.31	8549.91
8549.99				
Chapter-87				
8702.10	8702.20	8702.30	8702.40	8702.90
8703.10	8703.21	8703.22	8703.23	8703.24
8703.31	8703.32	8703.33	8703.40	8703.50
8703.60	8703.70	8703.80	8703.90	8704.10
8704.21	8704.22	8704.23	8704.31	8704.32
8704.41	8704.42	8704.43	8704.51	8704.52
8704.60	8704.90	8706.00	8708.10	8708.21
8708.22	8708.29	8708.30	8708.40	8708.50
8708.70	8708.80	8708.91	8708.92	8708.93
8708.94	8708.95	8708.99	8711.10	8711.20
8711.30	8711.40	8711.50	8711.60	8711.90
8714.10				
Chapter-96				
9603.21	9608.10	9619.00		
Chapter-97				
9702.10	9702.90	9703.10	9703.90	9705.10
9705.21	9705.22	9705.29	9705.31	9705.39

2. List of Sub-headings of sensitive goods applicable for the Least Developed Countries among the SAARC Countries.

Other Sub-headings mentioned in Sub-section (1) except the following Sub-headings:

Chapter-72				
7213.10	7213.20	7213.91	7213.99	
Chapter-73				
7304.11	7304.19	7304.22	7304.23	7304.24
7304.29	7304.31	7304.39	7304.41	7304.49
7304.51	7304.59	7304.90	7305.11	7305.12
7305.19	7305.20	7305.31	7305.39	7305.90
7308.10	7308.20	7308.30	7308.40	7308.90
Chapter-83				
8302.10	8302.20	8302.30	8302.41	8302.42
8302.49	8302.50	8302.60		
Chapter-84				
8451.90				

20. If the goods of the following Sub-headings are imported pursuant to section 7, then customs duty in accordance with the rate prescribed in the said Section shall be collected;-

Chapter –1				
0104.20	0105.94	0105.99		
Chapter –2				
0204.10	0204.21	0204.22	0204.23	0204.30
0204.41	0204.42	0204.43	0204.50	0207.11
0207.12	0207.13	0207.14	0207.24	0207.25
0207.26	0207.27	0207.41	0207.42	0207.43
0207.44	0207.45	0207.51	0207.52	0207.53
0207.54	0207.55	0207.60		
Chapter –3				
0301.11	0301.19	0301.91	0301.92	0301.93
0301.94	0301.95	0301.99	0302.11	0302.41

0302.42	0302.43	0302.44	0302.45	0302.46
0302.47	0302.49	0302.51	0302.52	0302.53
0302.54	0302.55	0302.56	0302.59	0302.71
0302.72	0302.73	0302.74	0302.79	0302.82
0302.83	0302.84	0302.85	0302.89	0302.91
0302.92	0302.99	0303.14	0303.26	0303.31
0303.33	0303.34	0303.39	0303.91	0303.92
0303.99	0304.31	0304.32	0304.33	0304.39
0304.41	0304.42	0304.43	0304.44	0304.45
0304.46	0304.47	0304.48	0304.49	0304.51
0304.52	0304.53	0304.54	0304.55	0304.56
0304.57	0304.59	0304.61	0304.62	0304.63
0304.69	0304.71	0304.72	0304.73	0304.74
0304.75	0304.79	0304.81	0304.82	0304.83
0304.84	0304.85	0304.86	0304.87	0304.88
0304.89	0304.91	0304.92	0304.93	0304.94
0304.95	0304.96	0304.97	0304.99	0305.20
0305.31	0305.32	0305.39	0305.42	0305.43
0305.44	0305.49	0305.51	0305.52	0305.53
0305.54	0305.59	0305.61	0305.62	0305.63
0305.64	0305.69	0305.71	0305.72	0305.79
Chapter –4				
0401.10	0401.20	0401.40	0401.50	0403.20
0403.90	0404.10	0404.90	0406.10	0406.20
0406.30	0406.40	0406.90	0407.11	0407.19
0407.21	0407.29	0407.90	0409.00	
Chapter –6				
0603.11	0603.12	0603.13	0603.14	0603.15
0603.19	0603.90			
Chapter –7				
0701.10	0701.90	0702.00	0703.10	0703.20
0703.90	0704.10	0704.20	0704.90	0706.10

0706.90	0707.00	0708.10	0708.20	0708.90
0709.20	0709.30	0709.40	0709.51	0709.52
0709.53	0709.54	0709.55	0709.56	0709.59
0709.60	0709.70	0709.91	0709.92	0709.93
0709.99	0710.10	0710.21	0710.22	0710.29
0710.30	0710.80	0710.90	0711.40	0711.51
0711.59	0711.90	0712.20	0712.31	0712.32
0712.34	0712.39	0713.33	0713.34	0713.35
0713.39	0713.40	0713.50	0713.60	0713.90
Chapter –8				
0801.31	0802.11	0802.12	0802.31	0802.32
0802.41	0802.42	0802.61	0802.62	0803.10
0803.90	0804.30	0804.40	0804.50	0805.21
0805.22	0805.29	0805.40	0805.50	0805.90
0807.11	0807.19	0807.20	0808.10	0808.30
0808.40	0809.30	0809.40	0810.10	0810.30
0810.70	0810.90	0811.10	0811.90	0813.10
0813.20	0813.30	0813.40	0813.50	
Chapter –9				
0910.11	0910.12	0910.30		
Chapter –10				
1001.91	1001.99	1005.10	1005.90	1006.10
1006.20	1006.30	1006.40		
Chapter –11				
1101.00	1102.20	1102.90	1103.11	1103.13
1103.19	1103.20	1104.12	1104.19	1104.22
1104.23	1104.29	1104.30	1105.10	1105.20
1106.10	1106.20	1106.30		
Chapter –12				
1201.10	1201.90	1202.30	1202.41	1202.42
1204.00	1205.10	1205.90	1206.00	1207.10
1207.30	1207.40	1207.50	1207.60	1207.70

1207.99	1212.91	1212.92	1212.93	1212.94
1212.99				
Chapter –15				
1507.10	1512.11	1512.21	1512.29	1515.21
1515.50	1515.60	1515.90		
Chapter –20				
2001.10	2001.90	2002.10	2002.90	2003.10
2003.90	2004.10	2004.90	2005.10	2005.20
2005.40	2005.51	2005.59	2005.80	2005.91
2005.99	2006.00	2007.10	2007.91	2008.11
2008.20	2008.30	2008.40	2008.70	2008.91
2008.97				
Chapter –21				
2103.30				
Chapter –27				
2711.11	2711.12	2711.13	2711.14	2711.19
2711.21	2711.29			
Chapter –30				
3003.10	3003.20	3003.41	3003.42	3003.43
3003.49	3003.90	3004.10	3004.20	3004.32
3004.41	3004.42	3004.43	3004.49	3004.90
Chapter –39				
3923.40				
Chapter –63				
6310.10	6310.90			

21. Provisions pertaining to export and import through courier operated by the private sector:

The following provisions shall be applicable with respect to imports and exports through couriers operated by the private sector:

- (1) The following goods shall not be allowed to import through courier:-
 - (a) Single package the weight of which exceeds seventy kilograms,
 - (b) Animals and parts thereof,
 - (c) Plants and parts thereof,

- (d) Gold, silver, and jewelry in any form,
 - (e) Precious and semi-precious stones,
 - (f) Other goods prohibited for import by the prevailing laws.
- (2) The following goods shall not be allowed to export through courier:-
- (a) Goods subject to levy of export duty,
 - (b) Goods to be exported by the industries availing the facility of passbook or bonded warehouse scheme,
 - (c) Other goods prohibited for export by the prevailing laws.
- (3) Courier companies should submit the consolidated manifest of the goods to be exported or imported through their courier to the customs office prior to the exportation or importation. The customs office should mandatorily attach a duplicate copy of such manifest with customs declaration form while making the clearance of the goods.
- (4) Samples or free gift of a value not exceeding US\$ five hundred on a single consignment can be imported without banking mode of payment. Where a commercial consignment is concerned, the goods of a value up to US\$ one thousand can be imported by making payment under approved banking system and normal customs procedure should be followed for such import.
- (5) Samples or free gift of a value not exceeding US\$ one thousand on a single consignment can be exported without banking mode of payment. Where commercial consignment is concerned, goods of a value up to US\$ ten thousand can be exported by making payment under approved banking system and normal customs procedure should be followed for such export.
- (6) Each consignor, while exporting or importing, should attach with each package the consolidated manifest or the form mentioning the detail of the goods including the weight and value.
- (7) At the time of customs clearance of imported and exported goods, a copy of the form or manifest as prescribed by sub-section (6) must be attached with the customs declaration form.
- (8) The limitation of the value mentioned in sub-section (4) and (5) shall not apply to goods to be imported or exported with the permission of Government of Nepal and to medicine to be imported on the basis of doctor's prescription.
- (9) With respect to samples or gifts to be imported or exported pursuant to sub-section 4 & 5, the clearance of such goods can be made by completing the customs declaration form in the name of the concerned courier by attaching the form or manifest as per sub-section 6, in addition to other required documents.

- (10) The provisions mentioned in this section shall apply with respect to export to or import from any country.
- (11) If any change is made on the value limitation as prescribed in sub-section (4) and (5) through a notice published in Nepal Gazette by the Ministry of Industry, Commerce and Supply, then the changes made shall prevail.
- (12) In case any difficulty arises during the course of implementation of this section, the Director General of Department of Customs may remove such difficulties or may simplify the procedures as required mentioned in this section.

22. **Miscellaneous:**

- (1) Old and used goods, other than those mentioned below, shall not be allowed to import:-
 - (a) Machinery, tools and equipment of heading 84, not older than 5 years from the date of manufacture, imported by an industry for their industrial operation.

However, printing industries may import printing machines not older than ten years from the date of manufacture for their industrial operation.
 - (b) Metal scrap, used/scrapped tyre of Sub-heading 4012.20.00, old battery of Sub-heading 8549.11.00 and 8549.12.00, and waste paper (waste and scrap) of heading 47.07 imported by an industry for their own use and used empty tin boxes of Sub-heading 8007.00.10 imported by resin and turpentine industries for their own use.
 - (c) Old or used airplanes, helicopters, and engines thereof, imported by an airlines company for airline service operation on the recommendation of Civil Aviation Authority of Nepal (CAAN) and maintained or overhauled other spare parts of airplane or helicopter imported by a Maintenance, Repair, Overhaul (MRO) company authorized by the Federal Aviation Administration (F.A.A), European Aviation Safety Agency (E.A.S.A.) or by the Civil Aviation Authority of the concerned country, upon certifying its air-worthiness by carrying out maintenance, repair or overhaul.
 - (d) Goods of personal use permitted to import pursuant to the notice related to Goods permitted to import or export by passenger for personal use.
 - (e) Goods to be imported as an assistance from an international institution/organization to be used in relief and rescue activities with the approval of the Government of Nepal.
 - (f) Old mill, machinery & equipment and tools imported by a project or the concerned contractor of the project operating

in Nepal on the condition of taking back such goods later and old re-fueler tanker imported by the Nepal Oil Corporation from the Indian Oil Corporation on the condition of taking them back later; old passenger and cargo vehicles imported in the name of the project or the contractor for turn-key projects operating under foreign assistance on the condition of taking them back later.

- (g) Old or used goods, other than those mentioned in this sub-section, and mill, machinery and equipment and tools the date of manufacture of which is not disclosed, shall be seized if found to have been imported.
- (2) While importing goods from China's Autonomous Region, Tibet, the following goods should be imported through barter or banking system, and goods other than those mentioned below should be imported through banking system:
- (i) Raw wool,
 - (ii) Live goat and sheep,
 - (iii) Salt,
 - (iv) Yak and Yak tails,
 - (v) Carpet,
 - (vi) Herbs.

However, banking system shall not be mandatory with respect to exports and import of value up to Rs. sixteen thousand.

- (3) A brewery company may import crown corks only with the recommendation of the concerned Inland Revenue Office.
- (4) The Department of Customs, after specifying the required procedures and if the exporter so desires, may provide the facility of exporting goods to be exported to a third country and China's Autonomous Region, Tibet through the customs office at the southern border and the Rasuwa, Tatopani and customs office at the northern border by clearing such goods from the Tribhuvan Airport Customs Office and Chovar Dryport Customs Office by affixing the customs logo seal on the closed container.
- (5) Goods to be imported by any government agency, industry, person, institution, or foreign citizen for a specific purpose (except for commercial purpose), may be allowed to be imported by keeping a record of the same for a period not exceeding three months on the condition of taking back such goods later and on the recommendation of the concerned ministry or embassy. Where such a recommendation has not been made, the customs office may, if reasonable grounds for the same exists, allow for the goods to be cleared on the condition that the goods are taken back after a period

of not more than one year against a bank guarantee or cash deposit of an amount equivalent to the applicable duty, taxes, and fees. If the goods are taken back within the prescribed period, then the bank guarantee or the cash deposit taken at the time of importation shall be released by collecting an amount equivalent to one percent of such bank guarantee or cash deposit. If the goods are not taken back within the prescribed period then the goods shall be seized and an amount equivalent to the chargeable duty shall be deposited to the revenue income of the government from the bank guarantee or cash deposit.

However,

- (a) Heavy equipments used in construction activities such as excavator, dozer, loader, roller, leveler , crane (other than fixed crane) and crane lorry may be allowed to be imported temporarily for a period not exceeding one year on the condition of taking back such vehicles and by collecting customs duty at a flat rate of Rs. one thousand five hundred per diem in lieu of customs duty, excise duty and VAT.
- (b) Combined harvester mounted with baler or straw collector to be used in agricultural work may be allowed to be imported temporarily for a period not exceeding three months on the condition of taking back such goods and by collecting customs duty at a flat rate of Rs. one thousand seven hundred per diem in lieu of customs duty, excise duty, and VAT.

If the equipment specified in clauses 'a' and 'b' are kept without paying the prescribed duty and are thus presented before the customs office for further proceedings upon being caught, then such equipment shall be deemed to have been smuggled and action shall be taken in accordance with the Customs Act. With respect to equipment kept beyond the period for which the duty was paid, such equipment may be allowed to be taken back, if reasonable grounds for the same exists, by collecting duty at the rate of Rs. five thousand per diem for the period of overstay, where such duty shall not exceed the price of the equipment.

- (c) The following goods used for the purpose of rescue and relief operations and goods required for foreign personnel coming in from abroad for rescue and relief operations during a calamity may be allowed to be imported temporarily by keeping a record of the same on the condition of taking them back later:
 - (i) Communication and transmission equipment,

- (ii) Water purifying and water storage equipment and items,
 - (iii) All types of equipment, machinery, tools, and electronic devices required by doctors, engineers, media persons, logisticians, community workers, etc. to perform their duties,
 - (iv) Machinery & equipment not directly used in relief operations but used to mitigate and tackle the effects of disaster, e.g. machinery & equipment used for elimination of pollution of all types; clearance and removal of debris of demolished houses, buildings and structures; inspection of industrial structures, etc.,
 - (v) Administrative support items such as office equipment, for e.g., computers, photocopiers, and printer, expendable supplies, staff security items, and administrative manuals and documents,
 - (vi) Moveable shelters for personnel deputed on rescue during a calamity and auxiliary materials thereof such as cooking and dining equipment and goods, sanitation goods, and goods related to the security,
 - (vii) Means of transport, spare parts thereof, and equipment required for their repair,
 - (viii) Animals needed for rescue operations, e.g. trained dogs,
 - (ix) Goods needed for the accommodation and execution of duty of personnel deputed for rescue operation during a calamity,
 - (x) Other goods for relief as specified by Government of Nepal.
- (6) Cash deposit made for the purpose of importing goods from Autonomous Region of China, Tibet under credit facility, should be taken as refund within three months from the date of importation by presenting the evidence of payment made through banking system. If the deposit mentioned above is not taken as a refund within three months of importation, such deposited amount will be transferred to the government treasury and claims on such deposit by the importer shall not be entertained.
- (7) Goods imported into Nepal shall be allowed to be exported, in accordance with the following, without prejudice to any bilateral or multilateral agreement or a treaty between Nepal and other countries:
- (a) If an importer wants to import goods with the intent of re-exporting such goods to another country within six months

from the date of importation, then such goods shall be allowed to be imported, on the request of the importer, against a cash deposit or a bank guarantee of an amount equivalent to the chargeable customs duty on import and an additional amount equivalent to ten percent of such duty. Such cash deposit shall be returned or the bank guarantee released after collecting an amount equivalent to ten percent of the chargeable customs duty from the cash deposit or bank guarantee within one month of the submission of evidence of export along with the evidence of foreign currency earning of an amount not less than the amount paid for import. In the event of failure to export the goods imported as mentioned above within six months, the chargeable customs duty shall be recovered from the cash deposit or the bank guarantee as the case may be.

- (b) If a person intends to export goods, previously imported into Nepal, through a banking system of payment, then such export shall be permitted upon submission of an evidence of advance receipt of foreign currency on export of an amount with at least ten percent value addition on the value import or of foreign currency to be received based on the letter of credit already opened for export.

However, if the concerned importer wants to export electronic equipment (electric or electronic) that have crossed two years from the date of importation and could not be sold in Nepal, such export may be allowed upon submission of the sales/purchase agreement between the importer and export concerned, and the provision of value addition as mentioned in this clause shall not be applicable.

- (8) Without prejudice to any bilateral treaty, used or old goods imported into or produced in Nepal or falling under chapter 84, 85, and 90 including wastes and scraps of any materials collected in Nepal shall be allowed to be exported, on submission of evidence of advance foreign currency earning or L/C opened against such export.

However, documents pertaining to foreign currency earning shall not be required for batteries used in electric passenger and cargo vehicles and goods that cannot be recycled in Nepal while sending for recycling abroad.

- (9) The Director General of the Department of Customs may add digits in the commodity classification Sub-headings and bring it into implementation for matters pertaining to tariff, valuation, statistics, and similar other purposes.
- (10) No customs duty shall be charged on the importation of scooter designed specifically to be used by people with physical impairment, imported in the name of the person concerned on the

recommendation of the Ministry of Women, Children and Senior Citizen or the District Administration Officer of the concerned district. The chargeable customs duty shall be taken as a deposit with respect to scooters that are not in a state to be used by people with physical impairment during importation and are to be subsequently registered by making such scooters operable by people with physical impairment after importation, imported on the recommendation of Ministry of Women, Children and Senior Citizen or the District Administration Office of the concerned district. The deposit taken in lieu of the chargeable customs duty shall be refunded upon submission of the evidence that such scooters have been registered as mentioned above. No customs duty shall be charged if scooters imported as mentioned above are sold or their ownership is transferred to people with physical impairment on the recommendation of the Nepal Disabled Association.

- (11) The tax and duties paid at the customs point on importation of raw materials, auxiliary raw materials (including packing materials not produced in Nepal) required for the production of goods to be exported, shall be refunded from the customs point if such raw or auxiliary raw materials (including packing materials not produced in Nepal) are exported as finished goods, with respect to prescribed goods, from the prescribed date and in prescribed flat rate as prescribed by the notification published in Nepal gazette with respect to those industries that do not have the facility of bank guarantee or cash deposit (pass book).
- (12) Unit of measurement of goods in various headings and Sub-headings of Customs Tariff shall be as prescribed by the Department of Customs
- (13) On the recommendation of the Film Development Board, equipment and apparatus required for the filming of Nepali movies may be allowed to be imported against a bank guarantee equivalent to the chargeable duty for a period not exceeding one year from the date of importation on the condition of taking the equipment and apparatus back. The bank guarantee shall be released upon taking back the machinery and apparatus. If the machinery and apparatus are not taken back within the stipulated time then such machinery and apparatus shall be seized and tariff shall be recovered from the bank guarantee.
- (14) Government of Nepal may specify commodities of which the MRP in Nepal should be mandatorily declared at the concerned customs point by the importer at the time of importation.
- (15) If old trucks are taken abroad and are brought back by changing them into container trucks or trailer trucks for containers, then the expenses incurred in such conversion shall be exempted from customs duty.

- (16) If the customs duty on chassis of heading 87.06 connected with an engine of a vehicle is higher than the customs duty on the complete vehicle of heading 87.04 made by using such chassis, in such circumstance, if an importer would like to import such chassis connected with an engine instead of the complete vehicle, in order to make a complete vehicle from such chassis in Nepal or abroad, then, the following facilities shall be granted:-
- (a) If a person wants to import a chassis connected to an engine in order to make a complete vehicle in Nepal from such chassis, then, on the request of the importer concerned, the deposit amount equivalent to the chargeable customs duty on such chassis collected at the time of its importation shall be returned after deducting an amount equivalent to the chargeable customs duty on the vehicle thus made, provided the vehicle is made within six months from the date of importation of the chassis, is registered within the concerned agency, and the proof of the same along with the vehicle is presented before the concerned customs office.
 - (b) If a person wants to import a chassis connected to an engine which is to be taken abroad to make a complete vehicle and then brought back, then, on the request of the importer, the customs duty chargeable at the time of importation of such chassis shall be taken as a deposit and the chassis shall be permitted for export, on the request of the importer, within three months from the date of importation without charging any duty.

If such chassis is re-imported after making a complete vehicle within six months from the date of exportation, the customs duty on the sum amount of expenses incurred to make the complete vehicle and the import value of chassis exported, as per applicable tariff rate shall be recovered from the deposit amount furnished at the time of importation of the chassis and the amount remaining thereon shall be refunded and if the amount is insufficient then the amount of insufficiency shall be recovered from the importer.
 - (c) The facility as per clauses (a) and (b) shall also be granted if any person purchases chassis imported in the name of an authorized dealer or agency in Nepal against a deposit and converts it into a complete vehicle in accordance with clauses (a) and (b).
 - (d) If there arises any procedural difficulties in the course of implementing the aforementioned facilities or if the aforementioned time limit is deemed inadequate, the Director-General of the Department of Customs may ensure simplification by extending the time limit for up to six months and by issuing necessary directives.

- (e) If the importer intends to change the nature of the vehicle or sell the vehicle to be used for other purposes or use it himself/herself for purposes other than those declared previously, then such vehicle can be sold or used for other purposes by paying the full customs duty as prescribed by law. Such vehicles shall be seized if the nature of the vehicles has been changed or if they are used for purposes other than those declared previously without adhering to the aforementioned procedure.
- (17) The seal to be affixed to the closed container may be obtained from the concerned customs office by making payment of a price as fixed by the Department of Customs.
- (18) Where a letter of credit has been opened to import goods from a certain customs office, but for some reason the goods have to be imported from another customs office, then the goods can be cleared from the new customs office upon submission of evidence of the amendment of the customs office of importation made by the bank that issued the letter of credit. Permission or recommendation of other agencies is not required for a change in customs point of importation.
- (19) A sample taken from the body of a patient by health institutions authorized by Government of Nepal shall be allowed to be taken or brought back from abroad for examination without collecting any duty.
- (20) Airplanes and helicopters owned by domestic airlines companies to be given on lease abroad shall be permitted for temporary exportation, by keeping a record of the same, on the recommendation of the Civil Aviation Authority of Nepal.
- (21) A customs duty exemption of fifty percent on the prevailing rate shall be provided on the importation of electric passenger vehicles of any capacity of Sub-heading 8703.80, imported by an owner desirous in converting into an electrical energy operated taxi by scrapping a ten years old petroleum fuel based taxi, by the end of Chaitra 2080, operating inside Kathmandu valley.
- (22) Where the duty determined for, before the end of Asad, 2078 but unpaid, through a post clearance audit according to Customs Act, 2064 or where a case subjudice at the revenue tribunal or a court through an appeal is withdrawn by the concerned importer and the entire amount of customs duty, excise duty and value added tax in accordance with the duty so assessed is paid before the end of Mangsir, 2080, then the penalty imposed on such amount and the interest amount upto the date of filing an application to avail of the facility as per this section shall be exempted.

- (23) If any discrepancy is detected between the goods mentioned in this schedule and the headings & Sub-headings as mentioned in the Customs Tariff, thus resulting in confusion in implementation, or if any error is detected in the description of goods and its headings or Sub-headings, then the Director General of the Department of Customs can, by making an interpretation, set or correct such error.

Schedule II
(Related to subsection (2) to section 2)

1. Export customs duty as prescribed below shall be charged on goods to be exported abroad from Nepal. No export customs duty shall be levied on goods other than those mentioned in this section.

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	
	0713.40.90	- Red Lentils: ---Split Red Lentils	Per kg Rs. 1
10.01		Wheat and muslin.	
	1001.11.00	-Durum Wheat: --Seed	Per kg Rs. 1
	1001.19.00	--Other	Per kg Rs. 1
		-Other:	
	1001.91.00	--Seed	Per kg Rs. 1
	1001.99.00	--Other	Per kg Rs. 1
10.05		Maize (corn).	
	1005.10.00	-Seed	Per kg Rs. 1
	1005.90.00	-Other	Per kg Rs. 1
10.06		Rice.	
		-Rice:	
	1006.10.10	---Seed	Per kg Rs. 1
	1006.10.90	--- Other	Per kg Rs. 1
	1006.20.00	-Husked (brown) rice	Per kg Rs. 1
	1006.30.00	- Wholly-milled rice, whether or not polished or glazed:	
		-Broken rice	Per kg Rs. 1
12.11		Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
		-Other:	
	1211.90.10	---Yarchagumba	Per kg Rs.5000
	1211.90.90	---Other	Per kg Rs.1
14.04		Vegetable products not elsewhere specified or included.	
	1404.90.10	---Semi-processed Catechu of acacia (liquid Kaththha)	Per kg Rs.7

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
21.06	1404.90.20	---Catechu of acacia (Kaththha)	Per kg Rs.5
	1404.90.50	---Rudrakshya	Per kg Rs.1
	1404.90.60	---Skin of Argeli	Per kg Rs.1
	1404.90.70	---Soapnut	Per kg Rs.1
	1404.90.90	---Other	Per kg Rs.5
23.04		Food preparations not elsewhere specified or included.	
		-Other:	
	2106.90.20	---Pan Masala without Tobacco	Per kg Rs.40
23.05	2106.90.60	---Scented areca nuts without Tobacco	Per kg Rs.25
	2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	
23.06	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Per kg Rs.0.50
		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.	Per kg Rs.0.50
24.03	2306.20.00	-Of linseed	Per kg Rs.1
		-Of rape or colza seeds :	
	2306.41.00	--Of low erucic acid rape or colza seeds	Per kg Rs.0.50
	2306.90.00	-Other	Per kg Rs.1
		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	
25.05		-Other:	
		--other:	
	2403.99.10	---Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Per Kg Rs.50
		---Other	
	2403.99.91	----Hukkah flavour	Per kg Rs.50
25.05	2403.99.99	----Other	Per kg Rs.50
		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
	2505.10.00	-Silica sand and quartz sands	Rs.1200 per Cubic meter
	2505.90.00	-Other	Rs.1200 per Cubic meter

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	Rs.1200 per Cubic meter
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		-Granite:	
	2516.20.10	---Crushed or uncrushed stones and pebbles upto the size 2.5 inches	Rs.600 per Cubic meter
	2516.20.20	---Crushed or uncrushed stones of a size more than 2.5 inches	Rs.1200 per Cubic meter
	2516.20.30	---Mixture of crushed or uncrushed stones and sand (Chharra)	Rs.1200 per Cubic meter
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the Heading tarred macadam; granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat-treated.	
		-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated :	
	2517.10.10	---Crushed or uncrushed aggregate and pebbles upto the size 2.5 inches	Rs.600 per Cubic meter
	2517.10.20	---Crushed or uncrushed stones of a size more than 2.5 inches	Rs.1200 per Cubic meter
	2517.10.30	---Mixture of crushed or uncrushed stones and sand (Chharra)	Rs.1200 per Cubic meter
		-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Sub-heading 2517.10:	
	2517.20.10	---Crushed or uncrushed aggregate and pebbles upto the size 2.5 inches	Rs.600 per Cubic meter

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
25.19	2517.20.20	---Crushed or uncrushed stones of size more than 2.5 inches -Granules, Chippings and power, of stones of Heading 25.15 or 25.16, whether or not heat-treated: --Other: ---Dust of stones:	Rs.1200 per Cubic meter
	2517.49.11	----produced by crusher industry ---Other:	Rs.600 per Cubic meter
	2517.49.91	----produced by crusher industry	Rs 600 per cubic meter
		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
	2519.10.00	-Natural magnesium carbonate (magnesite)	Rs.600 per Cubic meter
25.26	2519.90.00	-Other	Rs.600 per Cubic meter
		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
39.15	2526.10.00	-Not crushed, not powdered	Per kg. Rs.1.50
		Waste, parings and scrap, of plastics.	
	3915.10.00	-Of polymers of ethylene	Per kg. Rs.5
	3915.20.00	-Of polymers of styrene	Per kg. Rs.5
	3915.30.00	-Of polymers of vinyl chloride	Per kg. Rs.5
40.12	3915.90.00	-Of other plastics	Per kg. Rs.5
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
44.01	4012.20.00	-Used pneumatic tyres Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	Per kg. Rs.5

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
44.03		<i>-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:</i>	
	4401.11.00	--Coniferous	200%
	4401.19.00	--Non-coniferous	200%
		Wood in chips or particles:	
	4401.21.00	--Coniferous	200%
	4401.22.00	--Non-coniferous	200%
		<i>-Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:</i>	
	4401.31.00	--Wood pellets	10%
	4401.32.00	--Wood briquettes	10%
	4401.39.00	--Other	10%
		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
		<i>-Treated with paint, stains, creosote or other preservatives :</i>	
	4403.11.00	--Coniferous	200%
	4403.12.00	--Non-coniferous	200%
		<i>-Other coniferous:</i>	
	4403.21.00	--Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more	200%
	4403.22.00	--Of pine (<i>Pinus spp.</i>), other	200%
	4403.23.00	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15 cm or more	200%
	4403.24.00	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	200%
	4403.25.00	--Other, of which any cross-sectional dimension is 15 cm or more	200%
	4403.26.00	--Other	200%
		<i>-Other, of tropical wood :</i>	
	4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	200%
	4403.42.00	--Teak	200%
	4403.49.00	--Other	200%
		<i>-Other:</i>	
	4403.91.00	--Of oak (<i>Quercus spp.</i>)	200%
	4403.93.00	--Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	200%
	4403.94.00	--Of beech (<i>Fagus spp.</i>) Other	200%
	4403.95.00	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	200%
	4403.96.00	--Of birch (<i>Betula spp.</i>), other	200%

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
44.04	4403.97.00	--Of poplar and aspen (<i>Populus spp.</i>)	200%
	4403.98.00	--Of eucalyptus (<i>Eucalyptus spp.</i>)	200%
		--Other:	
	4403.99.10	---Sawn lengthwise in a thickness not exceeding 5 inches	200%
44.05	4403.99.90	---Other	200%
		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.10.00	-Coniferous	200%
	4404.20.00	-Non-coniferous	200%
44.06	4405.00.00	Wood wool; wood flour.	200%
44.07		Railway or tramway sleepers (cross-ties) of wood.	
		-Not impregnated:	
	4406.11.00	--Coniferous	200%
	4406.12.00	--Non-coniferous	200%
44.07		-Other:	
	4406.91.00	--Coniferous	200%
	4406.92.00	--Non-coniferous	200%
		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
44.07		-Coniferous:	
	4407.11.00	--Of pine (<i>Pinus spp.</i>)	200%
	4407.12.00	--Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	200%
	4407.13.00	--Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	200%
44.07	4407.14.00	--- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	200%
	4407.19.00	--Other	200%
		-Of tropical wood:	
	4407.21.00	--Mahogany (<i>Swietenia Spp.</i>)	200%
44.07	4407.22.00	--Virola, Imbuia and Balsa	200%
	4407.23.00	--Teak	200%
	4407.25.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	200%
	4407.26.00	--White Lauan, white Meranti, White Seraya, Yellow Meranti and Alan	200%
44.07	4407.29.00	--Other	200%
		-Other:	
	4407.91.00	--Of oak	200%

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
44.08	4407.92.00	--Of beech	200%
	4407.96.00	--Of birch (<i>Betula spp.</i>)	200%
	4407.97.00	--Of poplar and aspen (<i>Populus spp.</i>)	200%
	4407.99.00	--Other	200%
47.07		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
	4408.10.00	-Coniferous	Per kg Rs.6
	4408.31.00	--Of tropical wood:	
	4408.39.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	Per kg Rs.6
72.04	4408.90.00	--Other	Per kg Rs.6
		Recovered (waste and scrap) paper or paperboard.	
	4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	Per kg Rs.10
	4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Per kg Rs.10
74.04	4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Per kg Rs.10
	4707.90.00	-Other, including unsorted waste and scrap	Per kg Rs.10
		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
	7204.10.00	-Waste and scrap of cast iron	Per kg Rs.10
76.02		-Waste and scrap of alloy steel:	
	7204.21.00	--Of stainless steel	Per kg Rs.10
	7204.29.00	--Other	Per kg Rs.10
	7204.30.00	-Waste and scrap of tinned iron or steel	Per kg Rs.10
79.02		-Other waste and scrap:	
	7204.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Per kg Rs.10
	7204.49.00	--Other	Per kg Rs.10
	7204.50.00	Remelting scrap ingots	Per kg Rs.10
74.04	7404.00.00	Copper waste and scrap.	Per kg Rs.10
76.02	7602.00.00	Aluminium waste and scrap.	Per kg Rs.10
79.02	7902.00.00	Zinc waste and scrap.	Per kg Rs.10

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
80.02 85.48	8002.00.00	Tin waste and scrap. Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	Per kg Rs.10
	8548.10.00	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Per kg Rs.10
85.49	8548.90.00	-Other Electrical and electronic waste and scrap.	Per kg Rs.10
	8549.11.00	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators : --Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Per kg Rs.10
	8549.12.00	--Other, containing lead, cadmium or mercury	Per kg Rs.10
	8549.13.00	--Sorted by chemical type and not containing lead, cadmium or mercury	Per kg Rs.10
	8549.14.00	--Unsorted and not containing lead, cadmium or mercury	Per kg Rs.10
	8549.19.00	- Other -Of a kind used principally for the recovery of precious metal :	Per kg Rs.10
	8549.21.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Per kg Rs.10
	8549.29.00	-- Other -Other electrical and electronic assemblies and printed circuit boards :	Per kg Rs.10

Heading	Sub-heading	Description of goods	Export Customs Duty Rate (on % except otherwise specified)
	8549.31.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Per kg Rs.10
	8549.39.00	--Other	Per kg Rs.10
	8549.91.00	--Other :	
		--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Per kg Rs.10
	8549.99.00	--Other	Per kg Rs.10

Notes:

2. For the purpose of classification of goods to be exported, the customs offices are required to use the headings falling in chapters 1 to 97 of sections 1 to 21 of schedule 1.
3. Armored personnel carrier, motor vehicle, arms and armaments and all other requisites shall be allowed to be exported by keeping a record of the same, on the recommendation of the Ministry of Defense or the Ministry of Home Affairs, to be exported by peace keeping force of Nepal Army, Armed Police and Nepal Police deputed on request of United Nations Organization.

Schedule III
(Related to section 10)
Road Construction Fee

- (1) Following Road Construction Fee shall be levied on the following vehicles, at the customs point at the time of importation of passenger or cargo vehicles (including unassembled) and at the time of registration in case of passenger or cargo vehicles to be manufactured in Nepal.

Types of Passenger or Cargo Vehicle		Fee
(a)	Bus, mini-bus and micro-bus of heading 87.02; and Truck, tripper, dumper, lorry, truck-lorry, mini-truck, mini-tripper, truck with a closed container, gas bullet, tanker, garbage compactor fitted to a truck chassis, cement bulker of Sub-heading 87.04.	7% of the value
(b)	Car, jeep, van of the capacity upto 2000 c.c. of heading 87.02 and 87.03, single and double cab pick-up vehicle and delivery van of the capacity upto 2000 c.c. of heading 87.04.	8% of the Value
(c)	Car, jeep, van of the capacity exceeding 2000 c.c. of heading 87.02 and 87.03, single and double cab pick-up vehicle and delivery van of the capacity exceeding 2000 c.c. of heading 87.04.	10% of the value
(d)	Car, jeep, van (other than three wheelers) with only electric motor for propulsion.	5% of the value
(e)	Bus, mini-bus, microbus with only electric motor for propulsion and cargo vehicles of heading 87.04 (other than three wheelers) with only electric motor for propulsion	2.5% of the value
(f)	Motor-cycle and scooter:	
	(i) Upto 125 c.c.	Rs.15,000 per unit
	(ii) Exceeding 125 c.c but not exceeding 250 c.c.	Rs.18,000 per unit
	(iii) Exceeding 250 c.c but not exceeding 400 c.c.	Rs.20,000 per unit
	(iv) Exceeding 400 c.c	10% of the value
	(v) Motor cycle or scooter with only electric motor for propulsion	Rs.10,000 per unit
(g)	Three wheeler passenger and cargo vehicles with only	Rs.10,000 per

	electric motor for propulsion	unit
(h)	Other three wheeler passenger and cargo vehicles of heading 87.03 and 87.04	Rs. 15,000 per unit.
(i)	Other passenger and cargo vehicles of heading 87.02, 87.03 and 87.04, other than those mentioned above	10% of the value
(i)	Chassis of heading 87.06	9% of the value
(j)	Road construction fee as specified in this Section shall be applicable in case of passenger or cargo vehicles coming for initial registration through any process	

(2) Notwithstanding anything contained in section (1) above, the following shall apply in case of the following:

- (a) No Road Construction Fee shall be levied on vehicles imported by a diplomatic agency or a person with diplomatic privilege, scooter of up to 155 c.c. designed for use by persons with physical impairment, fire fighting vehicles, ambulance, hearse, and special purpose vehicle of heading 87.05.
- (b) No Road Construction Fee shall be levied on bus and its chassis imported by cooperatives and companies registered to operate at least five buses for public transport with seat capacity of forty seats or more.
- (c) No Road Construction Fee shall be charged on passenger and cargo vehicles imported temporarily in a way not to be registered in Nepal, and to be used by Nepal Army, Nepal Police or the Armed Police Force deployed for peacekeeping purposes on the request of the United Nation and imported on the recommendation of the Ministry of Home Affairs, Government of Nepal,
- (d) No Road Construction Fee shall be charged on buses imported on the recommendation of the Civil Aviation Authority of Nepal on the condition of using such vehicles only for the conveyance of passengers from the airport terminal to the aircraft and vice versa.
- (e) Road Construction Fee once paid shall not be charged again with respect to passenger and cargo vehicles imported temporarily under customs facility (duty privilege) or under full or partial duty exemption received from Government of Nepal or by collecting one percent duty or by keeping a record or against a bank guarantee pursuant to a decision of Government of Nepal, when such vehicles are sold or given as a gift or if such vehicles are desired to be permanently imported for own use. However, Road Construction Fee shall be charged at the time of conversion into permanent importation, if the same has not been paid.

- (3) If there has been an omission in collecting road construction fee during clearance of a vehicle, then the vehicle should be registered by the concerned Transport Management Office only upon receipt of evidence pertaining to the payment of the fee from the customs office.

Explanation: For the purposes of this schedule-

- (1) 'Value' means invoice price including the Value Added Tax as mentioned in the sales invoice of the passenger or cargo vehicles in case of domestic production or purchase, and in case of imports, it shall mean to include the customs duty, excise duty, Value Added Tax and all other fees and charges levied at the customs point.
- (2) 'by any process' means the vehicles that comes to be registered from auction, seizure, handover, purchase or sales.

Effort has been made to avoid any kind of mistakes in the preparation of this book. If any errors are found or any confusion arises during implementation, it is advised to refer to Financial Act, 2080 or consult the Policy & Tariff Section or the Classification & Review Section of this department.

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